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LB 105, 271

they're not using it for something that would be exempt in their hands, i.e., another governmental body that is using it for a public purpose, or, in the alternative, a charitable organization that is using it for a charitable purpose, then it would be exempt under the structure of 271. This test is a different test. Whether it includes all of the same items as the structures in 271, I can't tell you for certain, but I do not think that it does. And because the language is different, you certainly run the risk that it would be interpreted in a different fashion. And again, I would assert to you that the structure in LB 271 is the more appropriate structure. Look to both the owner of the property, the governmental body, see whether they're using it for a governmental purpose; also look to anyone that they lease the property to, to see if that person is using it for a governmental purpose or a charitable purpose. If both tests are made, then it is exempt. If both tests are not made, it is not exempt. The other language that is problematical is the second sentence in subsection (2). That language would be read, I believe, to mean that any time there was a joint enterprise by a housing authority with anyone, that the property that they own jointly, the housing authority's portion would be exempt. Now that means it would be exempt even if the property were used, as a whole, for something that was not a public purpose. And I don't think that's intended. And people who are interested in that provision, I think, have indicated that that is not what they intended and that is not an appropriate result. Whether that can be fixed or not, as Senator Brown suggests, by amendments, I'm simply going to suggest to you that the far better course at the moment is simply to defeat this portion of Senator Brown's amendment, take up this issue in the context of the...

SENATOR CUDABACK: One minute.

SENATOR WICKERSHAM: ...committee amendment in its principal terms. Senator Hartnett and I have filed an amendment to that portion of the committee amendments, which solves a problem that we believe occurs with headquarters' buildings and common areas. And at that point the committee amendment efforts to address this issue are consistent with the principles in LB 271. So, in this instance, I think this portion of Senator Br...the better course is to reject this portion of Senator Brown's amendment,