

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE  
Transcriber's Office

May 12, 1999

LB 271

they are providing a public service, then they will be exempt under LB 271. If they are not, if it's an activity that is simply to raise funds, they can still do it. The only thing is, in doing that activity, they're going to be competing with private citizens, and we are trying to insist that they do it on a level playing field. So I do oppose the Landis amendment. Thank you.

SENATOR CUDABACK: Thank you, Senator Raikes. Senator Vrtiska on the Landis amendment to 271. Senator Vrtiska.

SENATOR VRTISKA: Thank you, Senator Cudaback. I'd like to ask Senator Landis a question. Before I do, I'd like to respond to a comment that Senator Wickersham made. Senator Wickersham said that you go into the county assessor, you can't make a deal. Senator Wickersham, you can make a deal, because I made one. I bought a farm a few years ago, and it was identical to the one I already owned...soil type, the whole bit...only that farm that I bought was valued at \$10,000 less than the one I owned. So I went to the county board and I said, look, I'll make you a deal. You put my farm down...the other one. They said, yeah, we'll make you a deal; we're going to raise that other one up to yours. And that's what they did. So they'll make you a deal. You just have to go ask them. Senator Landis, I wanted to ask you a question, seriously.

SENATOR CUDABACK: Would you respond, Senator Landis?

SENATOR LANDIS: I will.

SENATOR VRTISKA: Can you explain to me and anybody else that might be interested the difference between the tax on this property and the so-called in lieu of tax that you're talking about...how it works and how you arrive at the number? I know how you get to the number when it comes to taxing. You put a value based on what the county board and the county assessor or whoever you call in. But how do you do it? I think I know, but I want you to explain it, because I want to make...hear what your explanation is. Would you do that, please?

SENATOR LANDIS: Sure. Senator Wickersham and the committee, and Senator Raikes is part of that, acting with great acumen,