

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE  
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LB 271

SENATOR BROMM: ...my thoughts raise questions.

SENATOR WICKERSHAM: Your time...but your time...yeah, your time is also valuable. I'm not sure of the response. My...I was starting to look up the constitutional provisions. There is a constitutional authorization for Lands and Funds to pay an in lieu of tax. It has been always paid to schools exclusively. It was my opinion, and I think others' opinion, that with the passage of the constitutional amendment that authorizes us to adopt 271, that Board of Educational Lands and Funds lands would become subject to a full tax load, and that they would pay tax to schools, to counties, to ESUs, to everyone. I'm not sure, quite frankly...I'm very sorry; I haven't thought about Board of Educational Lands and Funds in the context of Senator Landis's amendment. I'm not confident that it wouldn't fall within the purview of that amendment, and they would wind up paying a more limited tax than they do now. I think we ought to take a little time and get the right answer. I'm not confident.

SENATOR BROMM: I have another question. Senator Wickersham, you maybe could respond to this. With Senator Landis's amendment...

SENATOR CUDABACK: One minute.

SENATOR BROMM: ...or the bill...or the bill, what if the airport doesn't lease out the land at all? What happens with regard to the taxation?

SENATOR WICKERSHAM: Then I...then I'm assuming that it would fall into the other provisions of 271 and would be subject to an in lieu of tax, if it's unused. Now, it has to be unused and unleased before it falls into the category of in lieu of tax.

SENATOR BROMM: But does unused mean that the fact that it has...they have to own it to control the air space, does that mean unused, or is the public purpose that they have to control the land to control the air space above the land so that they meet with the FAA requirements and so forth, is that sufficient public purpose, if you were an assessor, to exclude them from taxation?