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to offer you some of the strong opinions that you've heard so far, not to suggest that my colleague, Senator Brashear, has any strong opinions. I wouldn't go that far. I'm going to appear to argue with him on a couple of things, although I agree that he's made several good points too. One of them, he mentioned other states and the fact that this provision in tax law came about as a result of Nebraska's efforts to try to compete with other states, which is an interesting phenomena. That puts you in the position of allowing other states to dictate what is and is not good policy in your own state. I know that there's a certain amount of necessity to that, but I don't think you can always depend that what somebody else does in another state, and therefore raises the bar for you, is going to lead to a good result in your state. You also mention those states had become more modern, I think was his phrase, in their tax policy. And I don't...I think there's another side to that argument, too, that in Nebraska citizens and the Legislature have decided to keep the tax base fairly narrow and to use that as a way to control spending. I think if you expand the tax base there are dangers that you may increase the size of government right along with it. So I'll just mention those things as points that come to mind in trying to analyze this. If I could, I would like to ask Senator Wickersham a question or two about the provision. First, Senator Wickersham,...

SENATOR CUDABACK: Would you yield, Senator Wickersham?

SENATOR WICKERSHAM: Yes.

SENATOR RAIKES: ...is there an element in here, if this change were made, of, so to speak, breaking a deal; that with the way the tax code is now written, that if we change it at this point would...could someone effectively argue that the rules have been changed on them and that they were denied something that they could have expected?

SENATOR WICKERSHAM: Well, Senator, that argument can always be made, but that argument can be made any time we change the tax code. However, if an individual, under the provisions of the existing law, had made an election to exclude gain on stock and they could have done that now, under the provisions of law you make that election and it can carry forward for many years, if