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equipment, to radio stations as well as broadcast television stations. The rationale that the bill was brought to the Revenue Committee on was that the broadcast stations were subject to a federal mandate, had to acquire the equipment in order to comply with the federal mandate and that, therefore, they...that they needed a tax break from the state of Nebraska so that they could comply with a federal mandate. It became quite clear as we investigated the issue that the radio stations were not subject to any federal mandate, nor is there any likelihood that a federal mandate will exist for the conversion of analog broadcasts of radio to digital signals. So it did not seem appropriate to extend the tax benefit that would be in the bill to radio stations, so one of the effects of the amendment is to remove radio stations. We're also quite careful to state in the committee amendments that all that is exempted is that equipment that is necessary to comply with the orders under the Telecommunications Act of 1996. There were other things that were sought in the bill as introduced. One of the other issues that was raised in the bill, as introduced, was whether or not electrical power used by broadcast stations would be exempt from sales tax. It is not currently exempt from sales tax. We had a concern that if the bill was adopted as it was presented to the committee that electricity used for broadcast purposes could become exempt. We also recognized that the exemption, if it passes this Legislature, was or should be considered to be of a limited nature. Again, the issue was brought to us as compliance with a federal mandate. The federal mandate will be over with by December 31st of the year 2003. All stations will have had to have convert to a digital signal by that date, and so it did not appear to be appropriate to maintain a system for an exemption based on a mandate when the mandate itself would have run its course by December 31st of 2003, so there is a sunset date in the bill. The other significant change...or in the committee amendments, I should say. So the other significant change that is made by the committee amendments is to convert the bill from a sales tax exemption to a process where a broadcast company that acquires equipment that will be subject to sales tax first pays the sales tax and then files a claim for the refund of the sales tax paid with the Department of Revenue. It is a way to carefully monitor the application, if you will, of the sales tax rebate that will take place on the equipment. If you simply had a sales tax exemption, oftentimes