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SENATOR WICKERSHAM: Mr. Speaker, members of the body, this tax has always been referred to as a fee. I'm assuming that there are people who want to continue to do that, but I'm going to drop that and just talk about this tax as a tax. This is a tax. And this has been one of the most unhappy taxes I ever saw. This tax has been more unhappy even than property taxes, if you can imagine that. And Senator Beutler is right that this tax had its origin in another tax mess. It was a tax mess that was essentially brought to us by the Nebraska Supreme Court. When I first came to the Legislature we spent hours and hours on this floor trying to sort out that tax mess. And while we were sorting out that tax mess we created another one, and it was the fertilizer fee. And everybody hated it, even the people that voted for it didn't like it, I don't think, except maybe Senator Beutler and a few others. And I shouldn't say that everybody didn't like it, but we did it. And after a while then we changed the purpose of the tax, because the old, original rationale for the tax disappeared. We solved the personal property tax mess. We still had the fertilizer tax mess on our hands, but we'd solved one of them. So there was another grand discussion and a compromise and we thought we had solved the fertilizer tax mess. And now it's clear that we still haven't solved the fertilizer tax mess. Now I'm not trying to be overly pejorative in using the phrase fertilizer tax mess, but there are problems with the tax. Aside from whether or not you like what is done with the money, there are problems with the tax. And there are problems with the way the tax proceeds are distributed. And you've heard a little bit about some of the problems with the tax. First of all, the tax is imposed on gross tonnage. Anybody that examines it rationally says that isn't the way you should do it. But we've never been able to figure out any other way to do it. For example, on active ingredients, I remember those discussions. I never did quite understand them, but I remember them. And I remember also that everybody always said that doing it on gross tonnage isn't the way to do it because it actually "incent", if I remember right, the use of anhydrous ammonia as a fertilizer alternative and that actually increases the problem. So it was a tax that in some ways "incented" what you didn't want to "incent". That's a problem. There was another problem with the tax, and that is that it was supposed to be an incentive to reduce the use of fertilizer, but it never really did that, because if you used