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LB 171

SENATOR LANDIS: Thank you, Mr. Speaker, members of the Legislature. Well, this is what it's like to serve on the Revenue Committee. You get to sit there and there is a parade of people, all of whom make the argument we shouldn't be taxed. And cumulatively if you did all of them you wouldn't have a tax base left. Over time since I've been here for 22 years, my normal rule is just generally don't vote for any of them. It takes the wisdom of Solomon to find a rationale by which you can distinguish one deserving claimant from another. And, frankly, I think Ray makes a pretty darn good case. It's about as good a case as gets normally made which is why in fact his bill was killed. It's about as good a case as most cases get, but we don't want to give up the scratch. So we keep it in a big bag over in our committee room, it's right next to Bob's chair there, it's a big...it's like the pot of gold, and we just don't hand it out. Except Senator Kristensen was smart enough to find a way to get five votes out of the crusty, penny-pinching, frugal, curmudgeons that normally populate this committee, I suppose perhaps because he had the rationale of the federal government and Walt Radcliffe's very persuasive lobbying and the political clout inherent in the electronic media of the state of Nebraska. I don't know where the line tipped between the normal kill motion that succeeds and this case the motion that got the bill out of committee. But, frankly, Senator Janssen reminds us of the problem here. This is a slope that just is unending because most everybody can invent a reason why they shouldn't pay taxes. And the more we reward people for finding a way and a rationale out, the more anybody will search for that. And the rationale of "the federal government made me do it" is a rationale that will haunt us if you think about how many things the federal government makes people do. If that's the rationale, that's not nearly good enough. The farmers in your area get a tax break. The small business in the areas will get a tax break. Anything to do with environmental protection will get a tax break. You put higher emission standards on your car, there should be a tax break. This is an endless claim against the state treasury if that's the rationale on this bill. So I'm going to vote against the Janssen amendment and against LB 171 even in the face of its success, and my guess is, my guess is there are enough commitments to this bill that it's going to pass. I know the way the business works. I bet that's going to