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LB 925

introduced.) For debate on the Wickersham amendment, Senator Landis.

SENATOR LANDIS: Thank you, Mr. Speaker. Members of the Legislature, I oppose the Wickersham amendment. It gets at a question that deserves an answer, and that's fair. I'm going to offer to you at this point the language on an amendment that I've passed out and put on your desk. I intend, however, to offer it on Select File so that we all have a chance to critique it if, by the way, the bill ever gets to Select File. I want it critiqued not only by, of course, by Senator Wickersham and the crack staff of the Revenue Committee, but also by supporters of LB 925 who haven't had a chance to see that amendment itself. Let me tell you a couple of the things that I most object to about the Wickersham amendment. Number one, understand the Wickersham amendment is written by an opponent of the bill who has no reason to wish this bill well and has taken a very, very tight definition of costs, sufficient that...let us say a company was to take a part of its plant, remodel it, bring in plumbing that are appropriate for children rather than adults, put in not only desks but fixtures that are child sized. All of that remodeling wouldn't be covered by the Wickersham amendment. None of that plumbing would be covered by the Wickersham amendment. None of the...none of the attempts to make the building itself amenable to the children, other than anything like a desk that you might put in there or the paper or the employees, would be covered under the Wickersham amendment. Senator Wickersham is correct. There should be a definition of "costs" and I'm going to provide that. I want to have an open definition of that, but this amendment is too narrow. It does not allow for what I think are totally legitimate expenses in which one would take a portion of their location and turn it into the kind of facility where children would be appropriately cared for. For example, anything that might have been done for the safety or soundness of the location to meet the minimum licensing standards, whether that had to do with any fire standards or those kinds of things, couldn't be recovered under this because they wouldn't be an operating expense. This definition is too tight. I ask you to defeat the Wickersham amendment. As the person who wishes the bill well, namely me, I will offer a "net cost" definition. I have it before you. Certainly there are open areas of discussion, but I'd like