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included is limited, however, in its application and scope so that it is narrower than what you would find in the federal law from which it has been extracted. The portion of the federal law that, as I read it, Senator Landis has included in his amendment is a nondiscrimination provision based on income so that you couldn't discriminate...you could not discriminate between those earning over \$80,000 and those earning under \$80,000 per year. The amendment that I am asking you to adopt simply says that the company that offers or the person that would be trying to qualify for this benefit...I think we need to be careful, it wouldn't always be a company, it could be an individual or other kind of entity...will only be qualified if it is a nontaxable fringe benefit under Section 129 of the Internal Revenue Code of 1986, as amended. Why is that important if Senator Landis says he's already included material that would prohibit discrimination on the basis of income? Well, there are a couple of reasons why I think it's important to just reference the federal law. First of all, it only...this kind of a proposal, I believe, that Senator Landis is bringing to you makes sense only, only if the benefit is provided to the employees on a tax-free basis. In other words, whatever benefit is provided to the employees is not included in their income. And you can do that under the terms of the existing federal law. And really I think Senator Landis, I hope he would agree that the only way this will make sense is if you do that. But there are additional requirements under the federal law to meet other than just nondiscrimination on the basis of income in order to have a "qualified plan" in order to make sure that the benefits that are conferred to employees are not included in their income. For example, there's a requirement that you notify eligible employees of the availability of the plan. You actually have to furnish them with a copy of the plan, for example. And while the other terms of the federal law are quite detailed adding content and definition to some of what Senator Landis would leave open for the Department of Revenue to accomplish, if we simply incorporate into our law the provisions of Section 129, we've taken care of all of those issues. We're assuring ourselves that if somebody qualifies for this credit it is indeed a federally qualified plan and the employees should not have taxable consequences as a result of benefits received under the plan, particularly if we're going to give a credit to produce it. The other item that I think is important is that,