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don't think we want to be "disincentiving" service in Nebraska. Senator Landis, would this be an opportunity to yield back to you in order that you could clarify the issues which we've developed?

SENATOR CUDABACK: Senator Landis, would you respond?

SENATOR LANDIS: And, Senator Cudaback, you want me to talk into the mike? Is that what you were saying?

SENATOR CUDABACK: Would you, please, if you would? We want to hear what you have to say. We're all interested.

SENATOR LANDIS: (Laugh) No, you aren't. Now really, let's be serious for a second here.

SENATOR CUDABACK: Thank you. I'm sorry.

SENATOR LANDIS: Corporation director taxation? I don't think so. Senator Brashear, the rule is income derived from service in Nebraska is taxable. Now, the Tax Commissioner will say this; what we're after is taxing the meetings held in Nebraska. But with respect to base fee, the rule is going to be the same, which is if you can establish that the service was rendered in Nebraska for the base fee, the general rule is the same for everyone. Income earned in Nebraska is taxed in Nebraska. To the extent that you can attribute part of the base fee to Nebraska and part of the base fee some place else, part of the base fee that was earned some place else would not be taxable; to the extent that part of the base fee was earned in Nebraska, it would be taxable in Nebraska. What the Tax Commissioner says this language does is to talk about the meeting fees themselves. If we need a better crack at the apple between now and Select File, I'll do it, but there is no standard or benchmark to measure Nebraska's language against because the states are all over the place with respect to corporate compensation. What I think the Department of Revenue has chosen and is supporting is a rule that everybody else besides corporate directors have to live by. The standard rule is, you earn it in Nebraska, you pay Nebraska income tax. Every now and then I wind up teaching in Oregon or Arizona. Guess what? I file an Oregon or Arizona