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performed in this state and the headquarters of the corporation is in this state," meaning that if there's some income earned as a result of...in this state then we're not going to give you an exclusion if a meeting is held outside the state. So I admit he raises an issue, but I'm not sure that my suggestion would be something that would be welcome by corporations or those that have to deal with this issue. I'll just leave it there. Thank you very much.

SENATOR CUDABACK: Thank you, Senator Raikes. On with discussion of advancement of LB 355. Senator Brashear. He waives the opportunity to speak. There are no other lights on, Senator Landis. Senator Landis, you may close, if you care to, on the advancement of LB 355. Did you...

SENATOR LANDIS: I will say that Senator Brashear and I are in a little bit of a discussion. One of the interesting problems is this: How do you determine what...to what state you attribute the base fee? Now, for simplicity's sake, if it's a Nebraska corporation I think our Department of Revenue said, look, if there's a base fee let's tax it in Nebraska, and I think that's the source or concern here that gives rise to the fact that Nick Niemann is out in the lobby on behalf of the Omaha Chamber of Commerce and his large corporate clients that he represents. Fair enough. The general principle, however, is I think one that we should all be able to live by, which is income attributable to service in Nebraska should be taxed in Nebraska. I don't hear that...I don't hear that being the source of the problem. If there is a problem it's because we don't have a way, an easy way, of attributing the base service, as a director, to one state or the other. In fact, the Department of Revenue says, look, what the opponents say or what, you know, what Nick would say is essentially there's no way to attribute, there is no rule for attribution, and since it can't all be just based in Nebraska, because they live someplace else, it shouldn't be taxed. Well, I think the answer is, no, it should be taxed, but I would suggest between now and Select File we see if there's a way to get an attribution rule for the base fee. If we can't, we'll have plenty of time to fight about this later. But what the Department of Revenue is asking for is, in my mind, the rule that you and I and everybody else lives with