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SENATOR LANDIS: Thank you. Senator Raikes, actually I think you're asking me about Senator Brashear's bill and I will get to the 50 percent, but I'll answer. We now have a relatively tortured set of practices for installation labor. Because we tax installation labor but not repair labor, the definition between the two becomes all important. Because if you can define it as repair labor, you don't have to pay it, but if it's installation labor, you do have to pay it because that's where we are now. And that makes it hard to administer. We've done better by trying to get definitions but, frankly, it would be truthful to say that it's now difficult out in the marketplace to interpret our Nebraska law because we tax installation labor but not repair labor. So in answer to the first part of your question, if you tax installation and repair labor, that problem goes away. The definition or the desire to treat a transaction as instal...as repair, not taxed, but not installation, which would be taxed, goes away because it's just going to be taxed. It will simplify the giver of the services...

SENATOR CUDABACK: One minute.

SENATOR LANDIS: ...problems because they will just simply say it's a service and it's taxed.

SENATOR RAIKES: While you're speaking, let me just interject one thing. Now do we introduce a new issue of the same type by saying is it installation or construction? And go ahead and answer.

SENATOR LANDIS: Okay. Because we have relatively clear definitions of construction, or what's exempt, I think we're going to save ourselves that difficulty. But I've got to tell you, because it's installation and repair and con...and if we do construction, I think we're going to simplify for everybody, and then we're going to have the exemption, the construction, and that's going to be for new construction and remodeling that doubles value. That I think it's going to be relatively...that's going to be easier to interpret than where we are now. With respect to the 50 percent assumption, it says this.