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members, in contrast to what Senator Stuhr just had to say, I appreciate her point of view, but I have to be, I guess, in the position that I think Senator Brashear is on the side of the angels here. I think that the evidence that the sales tax base if left unbroadened, if you will, continues to narrow, in order to use it as a revenue source, we're faced with continual rate increases, I think is overwhelming evidence, at least to me, that we need to face these tough decisions about broadening the sales tax base. I will tell you that I'm very concerned about broadening it in such a way that we leave these question marks. For example, what's the difference between installation labor and repair labor that we have currently? I think that we definitely need to fix that confusion in this round. I'm worried about whether or not by bringing in construction that we create yet another difficulty the same way. I do have a couple of questions, though, that I'd like to address to Senator Brashear. He mentioned something about repairs on agricultural equipment, and I know that this has been a big concern of the ag community that we would begin to charge sales tax on repairs of tractors, combines, and this kind of thing. I think what I heard him say is that his proposal, in effect, would not make those repairs sales taxable because those machines, if you will, tractors, combines, and so on, when sold would not be subject to sales tax. So as a result, repairs on them would not be taxable. I wanted...Senator Brashear, if you'd just verify that for me.

SENATOR CUDABACK: Would you respond to a question, Senator Brashear?

SENATOR BRASHEAR: Yes, Mr. President. Senator Raikes, that is exactly correct. In the process of trying to bring specificity to the bil., as I was explaining off the microphone to Senator Beutler, there's been some ambiguity and question following LB 1085. And so in trying to bring greater exactitude to it, you have to make some choices. And to me the logical choice was if the agricultural machinery is exempt at sale, which it is, then the repairs to the exempt machinery are also not taxable, not sales taxable. So you've stated it exactly correct, and I'm trying to elaborate so it's clearly understood. If the sale was taxable at its origin, then repairs to the taxable sale are also