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sales taxable. If it was exempt at its origin, the original sale, repair to that machinery is not taxable.

SENATOR RAIKES: Okay. Senator Brashear, one more question, a different point here. You have in this amendment exclusion of electrical generation and transmission or construction dealing with electrical generation and transmission. Can you explain to me the logic of that? Why would you include electrical but not, say, gas transmission facilities or something else? Why does that one make sense?

SENATOR CUDABACK: Would you respond, Senator Brashear?

SENATOR BRASHEAR: Yes, Mr. President. Hopefully, Senator Raikes, because of the size and the magni...size and magnitude of the kinds of installations we're talking about.

SENATOR CUDABACK: One minute.

SENATOR BRASHEAR: Utilities are not exempt in any other regard, but where you're talking about building a \$250 million plant or generating plant or you're talking about a transmission facility of many miles for millions of dollars, we're back to the concept of new construction. We're also dealing with public power in the state of Nebraska, but you're back to the idea of new construction and how that multiplies itself within the economy through jobs, supplies, labor and the works.

SENATOR RAIKES: Okay, Senator, just a quick follow-up. New construction of generation or transmission would be exempt anyway, as I understand it, so really this specific exclusion would deal with repairs, is that right?

SENATOR BRASHEAR: Yes, but the repair...the size of the repair bill exceeds the concept of new construction. We're talking about, for instance, a project...

SENATOR CUDABACK: Senator Raikes, you're on your time now. You may continue.

SENATOR BRASHEAR: ...a project of \$250 million, which is a