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SENATOR JENSEN: Thank you, Mr. Speaker, members of the Legislature. Friday was a recess day and so, yes, I went to my coffee shop where I get the pulse of the community. And while I was there, two of my associates, friends anyway, one who was returning back from Florida where now that is his residence of choice, and he makes sure that he does not spend six months and a day in Nebraska. Why? Because of income tax. I have at least six individuals that I could name who have moved out of the state of Nebraska because of income tax, and if we increase this, I just look for that to increase dramatically. Then what happens? Those that are left continue to pay and will pay at an increasing amount. You know, it's interesting to look at states where they've had a great deal of growth, and those are states who have either a low or no income tax: South Dakota, Texas, Florida, Las Vegas or, excuse me, not Las Vegas, Nevada. And there are a number of friends that I have that have chosen to move in those areas. I think that this would be the worst thing that we could do. We're constantly trying to attract new businesses to this state. There are various things that they look at, but one of the things that they look at, particularly, is the income tax structure. Sales tax I think is a more fair tax. Property tax, of course, we all do not like that. By the way, that's a tax that's deductible also. But income tax is absolutely the wrong way to go and I think that we're...we would be penalizing ourselves if we impose this tax. And I will certainly be voting red on this amendment. Thank you, Mr. President.

SPEAKER BROMM: Thank you, Senator Jensen. Senator Landis.

SENATOR LANDIS: This last...some of the Revenue staff put the taxes and spending in Nebraska on line for us all. There's a lot of data there. Unfortunately, with taxes, it's hard to get current data, and the last data that we had was data from 1999. However, the income tax rankings in that year had Nebraska 28th in per capita taxes. As a percent of personal income, we were 33rd. That's down from the top, so that's in the second half, if you will. Our rate for \$50,000 of AGI for family of four in 2001 in Omaha, Nebraska, was 30th. They took the largest city in the state and they measured that one. And for our