

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE  
Transcriber's Office  
FLOOR DEBATE

May 7, 2003

LB 287

part and the labor, but I would pay sales tax on neither. Am I correct there?

SENATOR LANDIS: I believe that's accurate, yes.

SENATOR RAIKES: Okay. I think I understand that a little better. Let me ask you another question. Suppose I'm getting the air conditioner on my house repaired. Do I currently pay sales tax on the...again, the parts that I'm buying for that would be taxable. Am I now paying...

SENATOR CUDABACK: One minute.

SENATOR RAIKES: ...tax on the repair labor?

SENATOR LANDIS: No, you're not repair...you're not paying tax on the repair labor for your air conditioner at your home.

SENATOR RAIKES: So with the passage of LB 287, would I be...would I then be paying tax on that repair labor?

SENATOR LANDIS: Yes, you would.

SENATOR RAIKES: And that would be regardless of whether it was done by an option one, an option two, or an option three contractor?

SENATOR LANDIS: I don't know that there's any distinguishing characteristic about the options of the contractors. It is the repair labor that's taxed.

SENATOR RAIKES: Okay. I appreciate that answer. I'll check into that. I want to make sure that you're correct that it doesn't make any difference, but thank you.

SENATOR CUDABACK: Thank you, Senator Raikes. Members, if you could, remember to speak a little more directly into your mikes. We appreciate your understanding. Thank you. Senator Bromm.

SPEAKER BROMM: Thank you, Mr. President, and I may have to follow up on some of those questions, although I had something