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have some... a tractor on depreciation that's been there seven years and you say, good, it's going off, and then you get a repair on the tractor, and if it's...if you want to capitalize, it you put it back on depreciation again for seven more years, or you pay the sales tax on the repairs. And then also now we want to put sales tax on labor. I'm concerned about the complication of it and I think several of the senators brought that out. Why don't we try to figure out something that would be, you know, so we could all understand and figure out what's going? Because sales tax on services is complicated enough the way we're trying to put it on, because you never know where to quit on it and what to do on it. I need to ask Senator Landis one question on it while I'm on the mike. You spoke about Kansas and their proximity to us. Now do they have sales tax on repairs in Kansas now? I knew they didn't have just last year or two, but have they changed? Have they got sales tax on repairs now?

SENATOR CUDABACK: Senator Landis, would you yield?

SENATOR LANDIS: In the search that George Kilpatrick did, he tells me that, Kansas, repair labor is taxable.

SENATOR JONES: Repair labor is, but not on the repairs.

SENATOR LANDIS: You mean the repair parts?

SENATOR JONES: The parts, yeah.

SENATOR LANDIS: In fact, I was asked...I was trying to find the most...the best analogy to this. Ag parts are not taxed. Ag parts are not taxed in Kansas.

SENATOR JONES: That's right and, well, Senator Coordsen used to always say that they lost...several of the stores closed along the border because they crossed the border to buy the repairs, and that's why I was wondering if they had it on the labor on the repairs over there, if you had something put on.

SENATOR LANDIS: This tells me that the labor is taxed.