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LB 287

SENATOR STUHR: ...or anything in this bill, I mean that would be different than last year, or can you make any comment?

SENATOR LANDIS: We just made the rule on ag property the same as with parts, so that when it came time...because there is an exemption in that area.

SENATOR STUHR: Right.

SENATOR LANDIS: We just said treat the labor like the parts.

SENATOR STUHR: Okay. All right, thank you. Because I think that maybe that explanation has helped a bit. I will not be supporting the bill for some of the reasons that I have stated before. The majority of my constituents, although they don't actively support extending LB 1005 (sic), they believe that right now we are looking at a great deal of confusion and would like to avoid that. Thank you.

SENATOR CUDABACK: Thank you, Senator Stuhr. Members, it gets a little noisy at times, so try to hold the noise a little bit down somewhat. Thank you. Senator Schrock, followed by Senator Landis.

SENATOR SCHROCK: Mr. President and members of the Legislature, Senator Landis, I appreciate the work that you and the committee have done. I supported all the tax increases yesterday and I commend you for bringing this to us. However, I think this one goes too far for me and for my constituents. As you know, I have always been one of those who's crusaded on the personal property taxes. This wouldn't be so painful if you'd take ag personal property off the tax rolls. Then we could afford to maybe pay for some repair parts and labor. Senator Kremer brought up the issue of irrigation equipment. You put a new irrigation system on your land that didn't have one, all of a sudden your land becomes irrigated. The value of that land doubles. Then you get to pay personal property taxes on that piece of irrigation equipment seven years and now, if you have to repair it, you get to pay repair taxes on it. That puts us way out of line with any state around us--Iowa, Kansas, and South Dakota. If you were going to locate a dairy or a hog