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LB 287

automobile to be repaired, or if you were in an automobile accident and you had it repaired, and we wouldn't tax anything until it came to painting, and then we would tax the painting of that automobile? Is that correct?

SENATOR LANDIS: I believe the section that you're referring to is existing law, isn't that true, that it's not...that isn't...perhaps you can cite for me again the page and number and the line, Jim?

SENATOR JENSEN: Page 5, line 9. And we're talking...it's really in, what is that, Section 4 or subsection (4)? Must be subsection (4).

SENATOR LANDIS: There is existing law. And gross receipts for providing a service shall mean...and then there's a series of...

SENATOR JENSEN: Yes.

SENATOR LANDIS: ...of...

SENATOR JENSEN: Okay.

SENATOR LANDIS: ...of services. The only change now in the bill is on page...on line 14, in which we talk about repairing. And that will be minus motor vehicles and minus agricultural machinery repairs. So if it's existing law, which I believe the provisions that you were talking about are existing law, that will remain unchanged, and they are taxable.

SENATOR JENSEN: But that would mean, then...and I'm still following this up. Your automobile was in an accident. You can have it repaired. There would not be any charge on the repair, but they would have to break out the painting costs, and there would be a tax on the painting of the vehicle once it's repaired. Is that correct?

SENATOR LANDIS: Although...there's an argument there, and...you know, there's that Maaco thing where you take in your car...

SENATOR JENSEN: Right.