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broaden our tax base to include contractor labor, many of the contractor groups...and I'd like to thank them, because I believe it's to their credit...while they don't favor this, they have been very cooperative in trying to work toward a quality work product. And many of the contractor groups have assisted in drafting this language, in order to make it workable, even though they oppose it. They have a legitimate concern, in my judgment, that language that is difficult to enforce will result in compliance problems, and place those contractors who are attempting to comply in good faith at a competitive disadvantage. I recognize that their preferred course would be no tax on contractor labor. But I appreciate their constructive approach to this effort by the body. To understand the issues involved here, we need to go back once again to LB 1085. LB 1085 broadened the tax base, but it did so in a very limited manner, and in so doing, drew a number of distinctions. You are no doubt familiar with the distinction drawn between installation labor and repair labor, as it has been discussed on the floor at length. We also drew a distinction between personal property and real property. You recall that real property is land and the fixtures attached thereto. Here is where we end up in LB 1085 on the taxation of service labor. And some of this, I know, was discussed previously. Installation of personal property is taxed. But installation of fixtures is not. Fixtures relating to real property, because that's what makes them a fixture, it's being attached to real property. So installing a light fixture is not taxed, but installing a light bulb is taxed. Installation of personal property is taxed, but repair of personal property is not taxed. So installing a stereo in a car is taxed, but repairing the same stereo after it's installed in the car is not taxed. Maintenance of buildings, which are real property, is taxed. But installation of fixtures or repair of buildings is not taxed. A water heater is a fixture, and therefore real property. Under LB 1085, its installation is not taxed, its repair is not taxed, but its maintenance is taxed. A washing machine, however, ... (laugh) Senator Don Pederson is covering his eyes. A washing machine, however, is personal property. Under LB 1085, its installation is taxed, its repair is not taxed, and its maintenance is not taxed. Now that we've made all of this completely clear and logical...that's an attempted joke...I