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SENATOR SMITH: If you measure out the square footage and know ahead of time that what the end product is supposed to be is...am I right?

SENATOR BRASHEAR: Yes. I mean, it's your own responsibility to know what you have done in terms of increasing the value. That's done by appraisals and the like. It's your own responsibility to know how many square foot...how many square feet you're renovating. And that's why we use those two relatively objective standards. They're not rocket science.

SENATOR SMITH: Okay. Well, I...I'm in the middle of a remodel project. I'm doing a lot of the work myself. So I hope there won't be any tax on the labor I do myself. (Laugh)

SENATOR BRASHEAR: Well, see, we're not...we clearly don't cover that. It's just a question of value or square footage.

SENATOR SMITH: Right. And what I'm trying to get at is...I mean, I was told before I started the project that I better count on twice as much time and twice as much cost. And now I'm hoping that I at least double the value of the property.

SENATOR BRASHEAR: Now you're hoping for twice as much cost, right?

SENATOR SMITH: That's right. But I see it as being a bit cumbersome in trying to...like, the value. I mean, you're not going to know what the value is going to be when you start the project. So let's say you...and correct me if I'm wrong. Let's say that you start the project, and you're paying tax because you didn't think you were going to qualify for the exemption. And then at the end of the project, you think, well,...

SPEAKER BROMM: One minute.

SENATOR SMITH: ...maybe I do qualify for the exemption. How will I know? I mean, do I have to go by an appraisal?

SENATOR BRASHEAR: Senator Smith, if I were you, I would have a