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everybody is saying, oh, yeah, go ahead and tax somebody else but don't tax me because it's a double taxation. I can tell you there's a lot of places. Senator Smith says he doesn't know, do a little research, you'll find out there is a lot...there are a number of instances where this, in fact, is happening. And if we're going to eliminate this one, then we're going to have to talk about the other ones, and it goes on and on. And so being...I'm like Senator Janssen, I understand this doesn't seem to be fair, but somebody said life is never fair, and I guess this is one of those issues where fairness may not be...may...unfairness may be what we're talking about but it's unfair for the other people, too. And I think if we're going to start down this road, we're going to find ourselves deeper and deeper in the situation. And so I have to stand in opposition to this, Mr. President. Thank you.

SENATOR CUDABACK: Thank you, Senator Vrtiska. Senator Raikes.

SENATOR RAIKES: Thank you, Mr. President and members. Senator Smith, you raise an interesting issue. I take it here you're trying to identify a certain group of inputs to a service process, I guess I'll call it, or providing a service. Suppose that you needed a light bulb in the place where you're providing this service, would...and a light bulb is a taxable, would you exempt that in the same way you're talking about wax or...?

SENATOR CUDABACK: Senator Smith.

SENATOR SMITH: No, Senator Raikes.

SENATOR RAIKES: So, what sort of a division are you...or let me just offer this to you. The concept of the rule in place now is that if you've got an input that you can recognize in the output, that it's something that you can sort of visibly see there, I guess would be one way to describe it, then there is...that's not taxed again. But if, in effect, a business is the final consumer of that input, then a tax is charged. I'm having trouble trying to understand, on a broad basis, where you would draw a line that's different than what we now do?

SENATOR SMITH: I would draw the line at this...the two items