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this. And so as in the other jurisdictions that tax this service, I'm...we're not reinventing the wheel here. It can be done and I'm assuming it will be done.

SENATOR JENSEN: Well, and then on page 1, under subsection (f) you say the major renovation of existing building or unit of existing building described in subsection, and then it goes on. The exemption granted on this subsection shall be conditioned upon notice from the contractor to the Department of Revenue of the nature of the project. So is the contractor supposed to notify the department ahead of time as to the project, and why he would qualify for an exemption, or when is that to be done?

SENATOR BRASHEAR: He...you interpreted it exactly correctly. The 75 percent of square footage is not difficult at all. Any contractor who deals with it will know. He's already bid the project. He already knows what the square footage is he's dealing with. And if he's dealing with more than 75 percent, then he's dealing with an exempt project. So then he puts the Department of Revenue on notice that it is exempt by reason of exceeding 75 percent of the total square footage, whereupon he is given notice and he does not have to collect the tax. And that's it. If there is an audit, it's just like income tax or anybody else. Everybody better have told the truth.

SENATOR JENSEN: Okay. Then on page 3, when we get over on line 3: Any taxpayer shall be entitled to a refund of any sales tax paid on construction, annexation, or repair labor of any major renovation described in subsection (2)(e)(i) of this section. The refund granted in this section shall be conditioned upon the refiling of the claim for refund on a form developed by the Tax Commissioner. It really seems to me that we are imposing a great deal of paperwork, both by the department, by the contractor, back and forth. You file for a refund. First of all, you know, it would seem to me that you're not a loan company, you're not putting up the money first and then asking for it back later, are we? Or is that what we're going to do?

SENATOR BRASHEAR: Well, Senator Jensen, you and I could have a different perspective on this. I don't think this is difficult