

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
Transcriber's Office
FLOOR DEBATE

May 15, 2003

LB 759

SENATOR BEUTLER: (Microphone malfunction)...my time to Senator Jensen to continue the conversation if he would give me the rest of it back when he's done.

SENATOR CUDABACK: Senator Jensen.

SENATOR JENSEN: Thank you, Senator Beutler. But many times a contractor is hired to do a remodeling on a job. I'll tell you, I've experienced it. Most of the time there are change orders. There are additions as you go along. I can just see a mass of paperwork going back and forth between the department, the contractor, and the owner into...that would make a relationship that would seem to me to be very acceptable into something that is going to entail a great deal of paperwork that I don't know who, whether the department, whether the taxpayer, whether the contractor, who is going to be able to figure out what is the tax? Who is responsible for it? How is the refund supposed to come back? And I...it happens many, many times on jobs where you enter into and then change orders are added and additions are...if you've ever gone into a remodeling project, you start with something small, and then you add this and you add that. And it just seems to me to be a very, very cumbersome situation. And like I said, it seems to me that this particular amendment muddies up the already murky waters. With that, I will turn the rest of Senator Beutler's time back to him, if he wants it. And thank you, Senator Beutler, for the time.

SENATOR CUDABACK: Senator Beutler.

SENATOR BEUTLER: Senator Brashear, I wanted to follow along the same lines a little bit, but certainly not in an adversarial or critical manner because I've seen a lot of changes in taxation in the last 20 years I've been in here, and they all involve a continuing experience and a reframing and building on the law as we gain experience with a new area. So, I think we should all assume there are going to be a few glitches here. There are going to be one or two interpretations by the Tax Department that we probably would disagree with. And if so, we will...Senator Jensen will be in here to change the laws next year I'm sure. And I understand the, I think, the critical