

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

January 15, 2004 LB 644

Committee. That committee reports the bill to General File with committee amendments attached. (AM0402, Legislative Journal page 560, First Session, 2003.)

SENATOR CUDABACK: Thank you, Mr. Clerk. Senator Hartnett, to open on the advancement of LB 644.

SENATOR HARTNETT: Mr. President, members of the body, in 1998, the voters of Nebraska approved a constitutional amendment, LR 45CA, which allowed...which simply stated if property owned by government is not used for government purpose, it can be taxed. That was implemented when we passed, in 1999, passed LB 271. And the purpose of this legislation is to provide a separate report that the assessor would prepare and present to a county board and Property Tax Administrator that would, in a single place, report on governmental property within the county that is subject to taxation under existing law, and extent of the property, and its current use. This will enable the public to know the extent in which political subdivisions are purchasing property for other than government purpose, and how well such property is being managed. And so that's simply the purpose of the bill. There is a committee amendment, a Revenue Committee amendment with Senator Landis. But simply, rather...in the bill was originally introduced, would do it every year. Committee amendment would do four years. And so that's simply my opening. Simply, it provides that in one place you'll have governmental property that would be reported to the Property Tax Administrator. That's my opening.

SENATOR CUDABACK: Thank you, Senator Hartnett. You've heard the opening on LB 644. There are committee amendments, as stated by the Clerk. Chairman of the Revenue Committee, Senator Landis, you're recognized to open on those amendments.

SENATOR LANDIS: Senator Cudaback, members of the Legislature, this amendment took a bill that required an annual compilation of information and turned it into a quadrennial collection of information. So it's once every four years, reducing the amount of work that county assessors would have to do. The second thing that it does is it says that the county assessors need to forward the data to our Property Tax Administrator here in