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builder, on the other hand, you can also simply take your chances beforehand, build, and then be subject to audit. Don't pay a fee, don't prepay the taxes, if you will, in other words, and then secure a refund once it proves to be exempt, but build and be subject to audit. So there's that option as well.

SENATOR SYNOWIECKI: New...Senator Landis, isn't new home...new home construction exempt...is exempt.

SENATOR LANDIS: Yes, that's right. Right.

SENATOR SYNOWIECKI: So...

SENATOR LANDIS: In other words...

SENATOR SYNOWIECKI: ...that example wouldn't be applicable, which leads me to kind of my next line of questioning in terms of there seems to be a system by which one can obtain a ruling from the Department of Revenue for commercial renovations, but it specifically indicates that for...I'm not finding it now, for dwellings, for single-family dwellings, that they cannot get the same...the same avenue is not available for single-dwelling homes.

SENATOR LANDIS: For projects involving single-family residence or duplexes, the taxpayer may seek preapproval from the Department of Revenue. Yes, you'll find it in Section 13, John. Or they can ask for a refund of the tax after the fact. Or, if the contractor believes that the project is exempt, they simply notify the department of the nature of the project and not pay the tax and be subject to audit. For other types of projects, only the preapproval and the refund processes are available. In other words, preapproval is available to all projects.

SENATOR SYNOWIECKI: Okay. I was just reading the...

SENATOR LANDIS: I will tell you, by the way, that it was an idea that was originally suggested by contractors, but was originally objected to by architects and engineers because they didn't want their names on plans in which they were subject to being responsible. But that has mitigated, so the preapproval