

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
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FLOOR DEBATE

April 13, 2004 LB 1017

CLERK: Mr. President, LB 1017 was under consideration. Senator Landis had pending AM3658.

SENATOR CUDABACK: Continuation of debate on AM3658 by Senator Landis to LB 1017. Further discussion. Senator Beutler, your light was next, and it was followed by Senator Vrtiska. Either senator in the...I do not see either senator here. Senator Vrtiska, I overlooked you.

SENATOR VRTISKA: Thank you, Senator Cudaback, members of the body. I just wanted to ask Senator Landis one question, and get on the record what I think he said earlier.

SENATOR CUDABACK: Senator Landis, would you yield?

SENATOR VRTISKA: Senator Landis, we...you talked about this earlier. And as I understand it--and I guess my thoughts were, when you brought this bill up, that this would be an opportunity for people to not take care of their business and not pay the taxes, thinking somewhere down the road there would be another opportunity for a...and I think you told me off the record, and I'd as soon you again put that on the record.

SENATOR LANDIS: Sure. One of the admonitions to us from the Revenue Department, taken to heart by the Revenue Committee, is that if you do an amnesty program, do it once and only once. Several states have used it as a short-term revenue-generating device, and they've created the expectation in their citizenry that this is going to happen on multiple occasions. She says their tax commissioners say that's been a big mistake and it's been a headache. You publicize it well, you let the world know you're going to do it, and you do it once. Thereafter, you take the data that you've learned, you put it into your computer files, you keep track of the folks who have come forward, you create a paper trail for those people. But then you go back to the business of administering your tax system with as much compliance as you can get through the auditing function rather than through the amnesty function.

SENATOR VRTISKA: Thank you, Senator Landis. I only brought