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April 14, 2004 LR 11

SENATOR CHAMBERS: Mr. President, members of the Legislature, I'd just like to say a few words about this proposition. Thank you. (Laughter)

SENATOR MAXWELL: Thank you, Senator Chambers. Senator Bromm. You are recognized, Mr. Speaker.

SPEAKER BROMM: Thank you, Mr. President. Someone had just called me. Is this time that I've been given?

SENATOR MAXWELL: No, you're on your own time.

SPEAKER BROMM: Okay. All right. I'll use it. I had a fax a few days ago from a tax preparer, and it's something about this issue that I really hadn't thought about. This person said that they were finishing up their three thousandth return for the season and they are close to the border of Iowa and they have a lot of, apparently, clients who report some implication of going to the casinos in Iowa. And what this tax preparer wanted to point out to me was that when there are winnings there of the size that they retain a portion of the money for Iowa income tax, that they retain a larger percentage than the comparable percentage of tax would be on income in Nebraska, on that amount of income. And for example, it was like 8 percent versus the Nebraska rate on income tax. Well, then two...one of two things happens, and he pointed out to me that many people don't bother to file an Iowa tax return, so if they don't, that money stays with the Iowa treasury, 100 percent of that money that's been withheld. If they do file an Iowa tax return then the income is joined, added to, Nebraska, and there is a prorate of the tax based on percentage of income and so forth. But his point was that there's a fair amount of income tax that is going to Iowa by default and some income tax going there because they tax at a higher rate than Nebraska, according to him, when you throw the incomes together that you earn in Iowa and Nebraska. So he thought that was probably a point that we maybe hadn't thought about, and I certainly hadn't thought about it in that detail. But what I really wanted to say was this; that LR 11CA is an effort to place, I think, a limited, reasonable proposal for consideration by the public if the public chooses to allow this kind of gaming activity in Nebraska. I don't say if they allow