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which I think is wise, is a cap. It says \$350,000 is what we're going to spend for community development through the tax credit mechanism, and there is no cap in LB 28. It can go as high as we want. The fiscal note is now 5 million bucks. Okay? I think that's problematical. I think a third difficulty of this bill is that this, I think, isn't something that you can't use to the point that it dulls the progressivity of our income tax code, because it's capped and it's modest. You use the kinds of...you use the kind of tax planning that LB 28 uses if you are above an estate of \$1 million under a state exemption, or a \$1.5 million for a federal credit, because you get that much tax exemption now. You do an LB 28 contribution if you are a millionaire. That's where it starts. The people who have a rational purpose for using LB 28 are millionaires, which means that we'll be reducing the wealthiest taxpayers by the use of the tax credit. A fourth problem that this bill doesn't have, this bill says give me the money now; get the public benefit now. Under LB 28, you get the tax credit today; we don't get the benefit until you die, which could be 30 years later, which means I think that's problematical. Fourth, this bill, I think, which is now both individuals and corporations, is for the purpose of accessing current needs for community development. LB 28 says in its argument, we're about to have a generational change of wealth and that generational change of wealth is wealthy people in Nebraska with big farms who might move out and leave their money to someplace else if there isn't a tax-attractive place to leave it in Nebraska. All right, if there's going to be a generational change of wealth, it's got to be for an individual, doesn't it, because generations trade money. Corporations don't have generations, do they? They are perpetual. But you know what LB 28 gives a tax credit to? Corporations. This whole idea that we're going to protect...

SENATOR CUDABACK: One minute.

SENATOR LANDIS: ...a generation of giving doesn't apply to corporations, because there is no generational thinking for them. There is no tax implication. But LB 28 is a tax credit for corporations as well. The selling purpose of LB 28 is very different than the operation. I'll tell you, LB 334, Senator Janssen's bill, is the carrying over of a capped, tight, current