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estate tax, there are...when a person in Nebraska dies with property in another state, they no longer get this tax credit for taxes paid to another state, and, under the way our law is written, that will come back into the corpus of the Nebraska state, which is then taxed, even though it's property in another state. There is old United States Supreme Court case law that would argue that unapportioned estate tax is unconstitutional, unapportioned among various states in which the property is maintained. The argument is that Nebraska cannot tax property located in another state without violating the due process clause. And the issue boils down to whether or not a tax on a transfer, the amount of which may be higher because the property is located in another state, is in fact equivalent to leveling the tax on foreign property. And although the estate tax existed for many years in all states without a mathematical apportionment formula, it did not operate to expand Nebraska estate tax liability, so long as all of the states had an estate tax. Now it operates to increase your Nebraska estate tax liability, and that is what is problematical. Estate tax academics, John Gradwohl among them, practitioners like Doug Deitchler, will say there is a constitutional flaw; others say there's not a constitutional flaw, however, we are now taxing what we've never taxed before, and probably shouldn't, which is the out-of-state property. Whether it's for constitutional purposes or whether it's because our law now operates to expand our tax base beyond what we ever intended it to be, LB 499 achieves what both of those two proponents or arguers would want, which is that there would be an apportionment that would be done so that we would, essentially, not tax property outside the state of Nebraska. Currently, there are a number of estate tax returns on file with the Department of Revenue. We have been assured that at least some of those are large enough that they have reason to challenge our existing statute in the event this change is not made. And I do suggest LB 499, not just because of its constitutional issue, but also because I think the underlying issue of fairness is appropriate as well. LB 499 would amend Section 77-2101, estate tax, to provide that the estate tax liability otherwise calculated shall be apportioned to reduce the amount of tax in proportion to the amount of the estate of a resident decedent that is held as real and personal property located in another state. The way that's done, for a