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SENATOR BEUTLER: Okay.

SENATOR RAIKES: ...there was confusion about that in the regulations.

SENATOR BEUTLER: Let me ask you this. When that...when did that confusion begin? When did we make the law that was...that resulted in the confusion?

SENATOR RAIKES: I'll have to...it was back...I am told, it was back in the 1980s, so it had been there a long time. But if you want a specific date, I'll have to...I'll have to dig for that.

SENATOR BEUTLER: Well, so we made a law sometime back in the 1980s that was confusing. Nobody ever brought a bill. The Revenue Committee never had a bill to correct the confusion for 15 or 20 years.

SENATOR RAIKES: I can't speak to that exactly, but I suspect what happened is that there were...there were changes in the statute made at different times that ended up being in conflict, at least in the view of people who were trying to comply with those things. And as far as I know, yes, until LB 759 and then LB 1017, the issue remained unresolved.

SENATOR BEUTLER: Let me ask you a more general question. In instances where there develops a dispute with respect to the interpretation of a tax statute, in what instances do you think it's appropriate for the Legislature to step in, when pending...when litigation is pending, and resolve that matter on behalf of one litigant or the other?

SENATOR RAIKES: My immediate answer, Senator, would be if...sort of an objective person can look at the statute and/or the regulations and see that there is a conflict; that it could be interpreted two different ways. And then the second point I would make is that if you are going to do it, it seems to me like this is a fair way, what is being proposed in Senator Bourne's bill here, is a fair way to address it from the standpoint that from here forward it's going to be taxed and we