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FLOOR DEBATE

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basically are taking the tax obligation back to the time of LB 759, which was when the base was expanded.

SENATOR BEUTLER: If you establish this precedent, is there any danger that any time a taxed entity can establish some sort of confusion with a tax code provision that they're going to come running to the Legislature on the theory that, at the very least, we shouldn't pay because it was confusing?

SENATOR RAIKES: It's...

SENATOR BEUTLER: I mean, isn't...

SENATOR RAIKES: ...it's obviously a fair question and a fair point to raise. I don't know, given that it is a good point to raise, that it necessarily bears on this particular decision. As I say, at least from my perspective, this seems like a reasonable way to approach this and one that is fair...

SENATOR SCHIMEK: One minute.

SENATOR RAIKES: ...to both sides, considering the state, the revenue collector, and the contractor is the payer. So I think you go ahead and address this one the way it's being proposed. And does that mean you'll never face it again? Well, probably not.

SENATOR BEUTLER: Senator, do you think the people who thought the statute was confusing didn't have some obligation to come to the Legislature before so many years had passed, rather than come and say all the taxes we paid in the past we want you to forgive?

SENATOR RAIKES: Well, I think that has been probably the position of the Department of Revenue that, well, yes, we've got...we say things two different ways in the regulations. I'm sure this isn't what they said, but suppose it is the case that things are said two different ways in the regulations. You should have looked at the regulation that was most adverse to your own self-interest rather than the one that was most favorable.