## TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE Transcriber's Office FLOOR DEBATE

May 18, 2005 LB 478

read: In order to receive the exclusion provided in this subsection, the taxpayer shall submit a certification signed by the employer's facility security officer that the employer has received authorization to perform the classified work, and so forth. I think language in statute should be put close to that language which it is modifying, explaining, or clarifying. You don't have to accept this change. It's just one that I had to offer. But it gives me an opportunity to talk a little bit more about what has become the bill through the adoption of the committee amendment. I'm going to read the entire language to see if anything in here is about the employee other than getting tax break: The amount of income received as a military retirement benefit resulting from service in the armed forces of the United States equal to one-half the amount of income earned as wages and salaries paid in Nebraska by an employer performing security classified work for the federal Department of Defense and qualified under 32 C.F.R. 155.1 through 155.6, to the extent that such wages and salaries exceed \$40,000 during the tax year. In order to receive the exclusion provided in this subsection, the taxpayer shall submit a certification that the employer has received authorization to perform classified work. Why would this not apply to a groundskeeper who, over the course of the year, earned more than \$40,000, or a consultant, or even a partner? They might say, well, the partner is not employed. So let's say a subcontractor. The subcontractor doesn't have to do the classified work, just the one employing the subcontractor. Had you all thought about that? Has the Revenue Committee, Senator Connealy, done it to us again? Huh? That's what I'm wondering. And you all have said this is a great piece of work, didn't you? I heard you. I don't know if Senator Mines said it or not. He's gone to snooze in his office now, but if he were here I would ask him a question. I don't see anybody up here who was praising the bill. Did...I'd like to ask Senator Synowiecki a question.

SPEAKER BRASHEAR: Senator Synowiecki, will you yield?

SENATOR SYNOWIECKI: Yes, I would, Mr. Speaker.

SENATOR CHAMBERS: Senator Synowiecki, excuse me, Senator Synowiecki, I've been listening to other people too long. I'm