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LB 478

SENATOR CUDABACK: Senator Chambers, about 2, 50.

SENATOR CHAMBERS: Thank you, Senator Cornett. Thank you, Mr. President. And Senator Landis, what I had stated was for my purposes. You had given me a sufficient answer because my...the follow-up question was, why not exempt all pensions that currently are taxed? That's what I was getting at, so the answer was sufficient. Members of the Legislature, there are so many problems with this bill and with Senator Landis' understanding of the equal protection clause of the Nebraska Constitution. Who can challenge this? Any federal recipient of a pension. There's no basis, under the Nebraska Constitution, to allow this kind of differentiation between federal pensioners, in my opinion. And equal protection is a matter which the court does scrutinize carefully. It is not one of those casual *comme ci, comme ca* kind of things where, as Senator Landis put it, you don't have to get rid of all the evil or provide all the good. We're not even talking about that. You have to show a substantive distinction that justifies classifying one group of people who apparently are similarly situated to another group so that you can treat them differently. And a court is not going to just say, well, these people happen to work for this kind of employer so they get the tax break. But other military pensioners who don't work for that employer can't get the tax break. If you say, well, we're looking...

SENATOR CHAMBERS: One minute.

SENATOR CHAMBERS: ...at the work performed by the employer, you're not really looking at the work, you're looking at the status of the employer. And I don't know whether the status of the employer is a sufficient basis to give a tax break to the employee. There's no relationship between the employee and the status of the employer. So that would not, in my mind, in my opinion, provide a satisfactory classification basis to give these people a tax break that is not given to others. Thank you, Mr. President.

SENATOR CUDABACK: Thank you, Senator Chambers. On with discussion about the Chambers amendment, FA280, Senator Friend.