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provided. That's what happens when a committee decides to do somebody a favor and does not want to do the analytical work that's necessary. I'm the one who started emphasizing that this is based on what the employer does, despite what Senator Landis says. It's the employer that is the focal point, the employer. Employee is not mentioned--employer. The taxpayer, we know, is a pensioner. We know the taxpayer is being paid either a salary or a wage by the employer. And the employer is the basis for the qualification because of the work that the employer is hired by the federal government to do. So if you work for somebody who does a certain kind of work, you get a tax break. That doesn't even connect up. There is no logical relationship there at all. In the law they use the term nexus. There is no nexus here which would justify an employee in getting a tax break simply because that employee works for an employer hired to do a certain work by the government. I'd like to ask Senator Cornett a question, if she would yield.

SENATOR CUDABACK: Senator Cornett, would you yield?

SENATOR CORNETT: Yes.

SENATOR CHAMBERS: Senator Cornett, what is being exempted from taxation here, the pension or the salary?

SENATOR CORNETT: The pension.

SENATOR CHAMBERS: Is a federal pension taxed by the federal government? Is a military pension...

SENATOR CUDABACK: One minute.

SENATOR CHAMBERS: ...taxed by the federal government?

SENATOR CORNETT: Yes, I believe so.

SENATOR CHAMBERS: Well, why then couldn't somebody challenge in federal court a benefit given to one federal pensioner but not to another, pursuant to a state law, and that person could say, I'm being denied a benefit and I have the same basic status? They could challenge this probably in federal or state court, in