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a refund. So the construction service provider will be able to know, when they drive up, whether or not the job will be taxed, which solves a huge administrative problem for those providers. Secondly, there is also now public policy that says, look, if it's a big renovation it's tax exempt; if it's not a big renovation it's taxed. We're going to keep the construction labor sales tax on commercial property, on commercial property, income-producing property, property where when you do something it gets expensed, it's taken as a business deduction and, in fact, it's part of the income stream. So that's why a big apartment building is taxed. That's why commercial property is taxed. It's because those costs are expensed out as income tax deductions later on. It's income-producing property. It ought to pay. Under those circumstances, we're going to maintain that big renovation concept; however, we're going to simplify it so that you can do it with one quick look at the gadget. Almost...well, many, many counties know whether or not a...what the assessed value of a building is because it's on the computer and you can look it up. And our answer is this. If the amount of the contract is for more than 50 percent of the assessed value of the property, it's exempt. If it's less than 50 percent of the exempt...I'm sorry, of the assessed property, it's taxed. What does that mean? That means you figure out the bill, you look at the assessed value, which is commonly available on this, and you will know whether or not to apply the tax or not. It simplifies every one of the administrative issues. That's called the bright line test. It's also in some of the subsequent amendments that we'll have, because to make sure that we got that right we had to have the construction industry meet with the Department of Revenue and, in fact, I'm going to provide an amendment that was their joint work product to make sure that everyone knew what the rules were and could administer them. So construction services sales tax on single or double, duplex, homes is exempt. Commercial property renovations greater than 50 percent of assessed values are not taxed. What is taxed? Commercial property with a renovation of 50 percent or less of its assessed value, and that will be easy to administer, and we will repeal the language that we now have on the books with respect to the addition of a room or a floor, the completion of an unfinished portion of an existing structure, the restoration or replacement of damage due to a