

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
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LB 271

munching away and contented because he knows, probably, that when he buys his next luxury car, he will save enough in taxes alone to purchase the kind of car I drive brand new. Oh, he said in the condition that I (laughing) mine. But at any rate, he will save, others will. If this amendment is adopted and if one is adopted that relates to a restriction on the use of dealer plates, and I don't see how anybody can disagree with that amendment as it is drafted, this bill will then be in a form that I will not have to fight against as ferociously as it may seem that I've been fighting against it. It takes awhile, on occasion, to draw together those people and the votes we need to achieve a meaningful result. But if we can adopt this amendment, we are doing a service for every vehicle owner whose car will require him or her to pay these taxes. I don't really know where they came up with this fee, in the first place. I know they say that the committee did it, so that's not what I'm talking about, but why this would have to be added. And considering what we've been told, the interest in the committee is to keep a certain total amount of money undisturbed. There is not any great concern with what individual owners are going to pay. The way we tax these vehicles is different from the way we tax real property. If somebody objected to what the assessed value of their house is, they could have a...file a complaint and have that particular assessment looked at. Under this bill, with 271, the owner of an individual car cannot do that. There should not be the pretense given that this method of taxing cars is analogous to the way real property is taxed in this state. It is not. They are taxing vehicles, regardless of what their actual value is, regardless of what method is used to determine that value, and placing an arbitrary value on a car based on its age. And then you might say, well, that's what they're doing now. But we're told that by doing it now, it's unconstitutional, but if you do it the way they want to do it on 271, it's not unconstitutional, and it also gives a break to those at the upper end of the scale when it comes to purchasing these cars and trading them off. So there is going to be a shift, as a result of 271, in terms of who is going to pay more.

PRESIDENT ROBAK: One minute.

SENATOR CHAMBERS: Those with the older cars will pay more. Nobody has denied that. Nobody can deny it because their