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SPEAKER KRISTENSEN: ...that'd be preferable. Thank you.

SENATOR CROSBY: Thank you, Senator Kristensen. (Visitors introduced.) Senator Kristensen, your light is next if you'd like to continue. Senator Kristensen waives off. Senator Wickersham.

SENATOR WICKERSHAM: Madam President, I'm going to suggest to the body...I appreciate the question that Senator Kristensen raised. I think it is an insightful question, but to again use the analogy to the property that is exempt because it is used for charitable purposes, for educational purposes or for cemetery purposes, I think the process looks much the same because, in that instance, those entities have to apply...the process is a little bit switched. They actually have to apply for an exemption. We're not requiring governmental bodies to apply for an exemption, but if a charitable organization has its exemption denied, then they have two issues going up at the same time, whether or not they're entitled to an exemption and what the value of the property should be if their exemption is ultimately denied. So the processes in the charitable area run parallel. I think these processes could run parallel; i.e., valuation issues and am I taxable or not. Those issues would go up through the processes in a parallel fashion. I don't see any reason why they would not or could not, but again since we have adopted Senator Kristensen's early amendment to provide for a delayed effective date for the bill until the tax year 2001, if this amendment doesn't adequately address all of the concerns that we would have in that area of process and procedure, certainly those provisions could be modified at a later date. I don't think it would be necessary to do that, but again if we're advised later that it is necessary to do that, we could now that we have adopted, as I've noted, Senator Kristensen's earlier amendment so that this bill wouldn't be implemented in the next tax year. Hopefully, this is enough structure within that process to accomplish what we would need and it's my belief at the moment that it is, because again I would run the analogy to the charitable organizations. Remember they have two issues: am I exempt, what is my valuation? That's the same two issues that Senator Kristensen is raising in the context of governmental properties, and I think that they would be dealt