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taxable Nebraska income. That schedule could be used or, in the alternative, the Department of Revenue could simply put an extra line on the schedule that says if you have a depreciation add-back, you put the number in, so you don't have to fill out another schedule if you don't want to. I...I don't know which way they would handle it. There is an existing schedule that you could use. It is also possible to put a line on the...on the front of the return so you wouldn't wind up filing another schedule.

SENATOR BROMM: Okay, secondly, the corporations that would have had a tax year ending September or October probably would have already filed their returns, or should have filed their returns, unless they had an extension.

SENATOR WICKERSHAM: Okay. Now, you also have to remember that even though this has an effective date, it is tied to the federal effective date, so if you...if you've claimed the depreciation, then you have to add back; if you haven't claimed the depreciation, you don't have to add back.

SENATOR BROMM: Okay. So, unless you somehow file a return taking advantage of the federal change that impacted your Nebraska return, you...in that event, you would have to amend if somehow you did that,...

SENATOR WICKERSHAM: That's correct.

SENATOR BROMM: ...but probably in most cases that would not be the case.

SENATOR WICKERSHAM: But you'd also wind up probably amending your federal return at this point.

SENATOR BROMM: Yes, you would. Okay. Thank you, Senator Wickersham. And I...you know, I...I think it sounds to me like, in principle, that the Revenue Committee has tried to do this as logically as possible, and from what I understand, I certainly support the...the effort. And I will support this section of the amendment. Thank you.