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FLOOR DEBATE

April 2, 2002 LB 600

that relates simply to the idea that is embedded in LB 600 that you have a single capitalization rate that you apply to income. That's what produces variations across different classes of property in Nebraska and across different regions in Nebraska. And those differences are, frankly, differences that I cannot bring myself to believe are appropriate for persons in production agriculture. Even though I have been anxious and have worked hard to try to reduce property taxes not only for, of course, persons in production agriculture, but in general. It still remains the tax in which we rank the highest against other states in the area, and, in fact, rank relatively high in the nation. So it is an area that we still need to make an effort, but I do not think that LB 600 is the right approach if we're going to, in general, reduce property taxes for production agriculture.

SENATOR CUDABACK: One minute.

SENATOR WICKERSHAM: There are, as I think Senator Landis suggested, could be better things that we would do, things that would be effective, and, quite frankly, would not have, as an additional issue for you to consider, I think, the constitutional issues that LB 600 would raise. I believe it is of doubtful constitutionality, and, therefore, for the other reasons that I've stated, I will not vote for advancement of the bill even though I will vote for adoption of the amendment unless I learn something other than has been described to us by Senator Coordsen which I don't think I'll do before we take a vote on the amendment.

SENATOR CUDABACK: Thank you, Senator Wickersham. Senator Smith on the Coordsen amendment.

SENATOR SMITH: Thank you, Mr. President, members. I rise in opposition to LB 600 because I am still convinced that I believe that it is more than a shift from property tax to sales and income tax. I think that it goes a little further or maybe not far enough in terms of a shift. But it does significantly raise the assessed values and, consequently, the property tax on a lot of ag land in western Nebraska because of the type of land it is, the crops that are grown, and so forth. Now that is what