

March 1, 1973

Senator Carpenter? It reads on line 6 strike the words "and when the value" and all of line 7 and 8 to commissioner.

SENATOR CARPENTER: No, that's in error. Let me talk about this in the Committee amendments. If you...I think this is fairly important, if we can have some order, Mr. President.

SPEAKER: Let's have a little order, please.

SENATOR CARPENTER: If you go to the Committee amendment and start off on line 3 of the Committee amendments. I says, "the County Judge of each county upon filing of an inventory in the estate of each deceased person probated in the county court of such county, shall forthwith furnish a copy of the inventory to the County Assessor of such county". Now, the reason this was put in originally was, in order to alert the County Attorney that those individuals had not paid on their Personal Property return what he now says is a part of his estate, and I will bear in mind the individual today doesn't pay any personal property because it is exempted, and I just don't see any reason to have that in there. I can see a reason in the past. Now Senator Burbach is here now. I'm talking about this amendment I talked to you the other day on. On LB 210. On the Committee amendments. I'm talking about lines 3 through line 6.

SENATOR BURBACH: County, upon the filing of an inventory in the estate of each deceased person probated in a county court, shall herewith furnish a copy of such inventory...

SENATOR CARPENTER: Yes.

SENATOR BURBACH: What do you mean after the stricken...

SENATOR CARPENTER: No, I mean just the inventory. All I am saying, Senator, that when this was put in as I recall then there was a lot of people and I was one of them who would not report in the personal property as they should, so we put this provision in there so when we die, it would catch up with us. Now, after that time we have passed an exemption of personal property of the individual, so I see no reason to, in any case, file such a report.

SENATOR BURBACH: Senator Carpenter, I think possibly the answer would be we have not done away with all personal property tax at the moment yet. We have of household goods, but not of personal, only 12½%.

SENATOR CARPENTER: Are you talking about boats and things like...No, we don't tax household goods.

SENATOR BURBACH: No. I say household goods and a few other items of that nature have been exempt, but inventory of personal property would be 87½% of our personal property.

SPEAKER: Now, Senators. Excuse me. I think Senator Luedtke has some enlightenment, so we may be getting personal tax confused with inheritance tax.

SENATOR LUEDTKE: Yes, Mr. President, I was just going to say to Senator Carpenter. You didn't mean to imply that they did not pay any inheritance tax on personal property, did you?

SENATOR CARPENTER: No, but it says here, for example, that the act this thing has made, as I understand, then they file with the county the inventories in duplicate or triplicate.

SENATOR LUEDTKE: Ya, that's for...that used to before the personal property...You are correct on that, but there is an aspect here of personal property from the standpoint of inheritance tax which is the subject of this bill and they do pay inheritance tax on personal property. That is one tax