

March 21, 1979

LB 273

SENATOR KOCH: Well you are talking here, you say person. This is what Senator Murphy is discussing.

SENATOR KEYES: Senator Murphy is discussing the difference between a person who is a veteran and a person who is not a veteran and the person who is not a veteran does not get the benefit. Now with the heart attack we have no such thing as a veteran and a nonveteran receiving benefits, but I will tell you, Senator Koch, if you bring the bill up, the amendment up and I will support it. Those that are 100% disabled, confined to a wheelchair from a heart attack, I certainly will support it.

SENATOR KOCH: One other question, Senator Keyes. In your hearing were there blind people there that were asking for this exemption?

SENATOR KEYES: No, there were not.

SENATOR KOCH: You see I have had information, blind saying they don't want exempted from their taxes. They are willing to pay them.

SENATOR KEYES: Then, Senator Koch, you and Senator Murphy remove them from that bill and I will support it.

SENATOR KOCH: Thank you.

SPEAKER MARVEL: Senator Landis.

SENATOR LANDIS: Mr. Speaker, members of the Legislature, this bill and the present shape, the amendment that is being discussed at the present time, lies in what I believe is the only indefensible position that the law can assume. For example, I think it makes sense to recognize with a tax exemption, veterans whose injuries are as a matter of their service to the country. I also can understand where the law would, generally speaking, exempt people who are disabled. Either of those policies is one that I can support. What I find unsupportable is the way the law reads currently and that is that people who are disabled who at one time were veterans will be granted a tax exemption. Now one of the interesting ideas here is that to my knowledge this is not related at all to assets, so that we give this tax exemption without benefit of any consideration of the amount of money they have, their ability to pay taxes or not, which also calls into the question, the initial original language. Now when the committee was faced with this bill they saw what I believe is an indefensible illogical law.