

April 14, 1982

LR 277

CLERK: Mr. President, 277 offered by Senator DeCamp and Koch found on page 1489.

SENATOR CLARK: Senator DeCamp.

SENATOR DeCAMP: Mr. President, members of the Legislature, this is kind of an important resolution that goes beyond honoring somebody. For many years in here this Legislature and authorities in Sarpy County and our state taxing authorities have haggled over the question of whether we had authority to tax business, personal property located on the Offutt Air Force Base. It used to be all personal property there, because all personal property was taxed. We are talking about more than a few millions of dollars of taxes. Every other state, every other base in the United States is able to tax this property. For whatever reasons, I'm not going into the whole complicated explanation, Nebraska Congressional delegation many years ago didn't take advantage of the opportunity to allow Nebraska to tax this, or so it was claimed. There were two other places other than Nebraska that were taxed, that were in the same situation, not taxing their personal property on these bases. One of those was New Mexico. Well New Mexico finally challenged some of the aspects of this. Took it to the U.S. Supreme Court ultimately and some time in April a decision was handed down and New Mexico won and they are going to be able to collect millions of dollars of taxes and back taxes. What the resolution says is hey, Exec Board, we think this is something pretty important, millions of dollars of tax money available for Sarpy County, for the school district quite frankly, which means you are saving all Nebraskans millions of dollars because we give special benefits to Sarpy County. I guess rightly we should because they need it. At the same time if we can properly get that portion of that from the business equipment, or property there we should be getting it. This resolution says, Executive Board, look into it. It says, Attorney General, go ahead and do what is necessary to enforce the laws of the state and see if we aren't entitled to this money, and it says, contact our congressional delegation if there is anything needed to be done there. It specifically says that the Executive Board and myself and Emil Beyer and George Fenger would work with the Exec Board on this because they happen to be in that area. I think the time has come when we should be collecting these taxes and I think we will be able to. I really believe it, particularly with this latest New Mexico decision. So, I would urge you to adopt the resolution. I think it is for the benefit of Sarpy County and I think it is to the benefit of all Nebraskans if we collect three, four, five million dollars in taxes we are not collecting now that we are entitled to, that every

10897