

Transcript Prepared By the Clerk of the Legislature  
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Revenue Committee  
January 23, 2009

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[LB44 LB45 LB251]

The Committee on Revenue met at 1:30 p.m. on Friday, January 23, 2009, in Room 1524 of the State Capitol, Lincoln, Nebraska, for the purpose of conducting a public hearing on LB44, LB45, and LB251. Senators present: Abbie Cornett, Chairperson; Merton "Cap" Dierks, Vice Chairperson; Greg Adams, Mike Friend; LeRoy Louden; Dennis Utter; and Tom White. Senators absent: Galen Hadley. [LB44]

SENATOR CORNETT: We'll open the hearing on Revenue. I am Senator Abbie Cornett, and to my left is Vice Chair Cap Dierks; Senator Adams, I believe, is going to be joining us; Senator Hadley is gone today; research analyst is Bill Lock; committee clerk is Erma James. To my far right we have Senator Utter; and Senator LeRoy Louden; and I believe Senator White will be joining us; and Senator Friend; and legal counsel Shannon Anderson. I'm not going to worry about the rest of this because we have such a small group today, so why don't we go ahead and open the hearing on LB44. [LB44]

SENATOR DIERKS: We don't even have any press here, do we? So nobody can report on what we say. [LB44]

SENATOR CORNETT: Nope. It's Friday, we're all a little punchy. [LB44]

MATT BOEVER: Good afternoon, Chairperson Cornett and members of the Revenue Committee. For the record, I'm Matt Boever, B-o-e-v-e-r. I'm in Senator Mike Flood's office. Senator Flood represents Legislative District 19, which includes the city of Norfolk and Madison County. I'm here today on his behalf to introduce LB44 which makes technical changes to Nebraska Revised Statute Section 77-1624 and 77-5903. Specifically, LB44 would eliminate an obsolete tax reference in 77-1624, since the state no longer collects property taxes. In Section 77-5903 (7), limited liability corporation would become limited liability company, and then that would be for internal consistency in the statute. With that I'd like to thank the committee for its consideration of this bill and would be happy to answer any questions. [LB44]

SENATOR CORNETT: Senator Louden. [LB44]

SENATOR LOUDEN: When you say all state taxes, you know, you deleted that...what did they do...how does that work with automobiles now, because there is some state tax on those automobiles. Does the county send that to the state or how...are they going to get to keep that? [LB44]

MATT BOEVER: Yeah, I'm not sure. My guess...well, what I was told by bill drafters, is that there wasn't any portion, any tax going to the state there, so I would assume that wouldn't include, then, those auto taxes. But I can check on that and... [LB44]

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SENATOR LOUDEN: Well, I'm just curious about it. Since we deleted that out of there, I thought maybe we got to keep it all. Thanks, anyway. Thank you for your testimony. [LB44]

SENATOR CORNETT: Seeing no further questions. Why don't you stay there first. Is there anyone in...I was going to say...no supporting? No opposition? Anyone in a neutral testimony? Okay, we'll close the hearing on LB44 and move on to LB45. [LB44]

MATT BOEVER: Thank you. Good afternoon again, Chairperson Cornett and members of the Revenue Committee. For the record, I'm Matt Boever, B-o-e-v-e-r, and I'm in Senator Mike Flood's office. Senator Flood represents Legislative District 19. Here today on his behalf to introduce LB45, which makes technical changes to Nebraska Statute Section 77-5601 by deleting references to the Department of Revenue Enforcement Technology Fund. This Enforcement Technology Fund terminated pursuant to the language of the statute on July 1, 2006, and therefore these references are obsolete. With that I'd end my testimony and thank you for your consideration. [LB45]

SENATOR CORNETT: Any questions from the committee? Seeing none. Are there any proponents for the bill? Any opponents? Neutral? Waive closing? [LB45]

MATT BOEVER: Yes. [LB45]

SENATOR CORNETT: Okay. [LB45]

MATT BOEVER: Thank you. [LB45]

SENATOR CORNETT: Mine's going to be even shorter. [LB45]

SENATOR DIERKS: Senator Cornett, whenever you're ready, please. [LB251]

SENATOR CORNETT: Thank you, Senator Dierks. Just to let the new members of the committee know what this bill is, every year we offer a bill that brings Nebraska's tax codes into compliance with federal. This is a bill to bring us into sync, basically, with the Internal Revenue Code. I would be happy to answer any questions for you. Most of them, though...everything here though just is to bring us into compliance with the Internal Revenue Code. [LB251]

SENATOR DIERKS: Questions? Senator Louden. [LB251]

SENATOR LOUDEN: Yeah, I have one. Senator Cornett, are you familiar with all of these codes here? (Laughter) [LB251]

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SENATOR CORNETT: I am not. But I will get you answers if you have questions.(Laugh) [LB251]

SENATOR LOUDEN: No, thank you for your testimony. (Laughter) [LB251]

SENATOR DIERKS: Any other questions? Anyone to testify in support, or do you want to close, Senator Cornett? Senator Cornett waives closing. That concludes our bills for the day. [LB251]

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Disposition of Bills:

LB44 - Placed on General File.  
LB45 - Placed on General File.  
LB251 - Placed on General File.

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Chairperson

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Committee Clerk