

April 11, 1994 LB 961

even straightforward approach. We do not have it now. Senator Hall recommends this one way. I, in fact, would like to see it be the other way, although at least with this there would be some clarity.

PRESIDENT ROBAK: Thank you, Senator Landis. Senator Cudaback.

SENATOR CUDABACK: Madam President and members, Senator Landis said it all when he said Mr. Helvey is a nice person. Just to show you how nice a person Senator...or rather, I just...I just promoted him, I guess, Mr. Helvey is, Mr. Helvey has nothing to gain personally by this issue passing. He does not have nothing to gain personally. He sold his business. He is doing this because he feels it's right and I think I feel it's correct too. I was on the county board when we dealt with this. It's, as Senator Landis pointed out, it's been around the horn many times and it's one of those issues that it just...it's kind of in the middle. But I guess for the sake of, like Senator Hall says, for equity we need to pass this amendment. The rent-all stores are having a tough time. It's just one more burden put on the rent-all stores. We need the rent-all stores. We shouldn't rationalize, I know, we rationalize this way and rationalize this way, but I think in this case here when it's a borderline issue, I think we can go on the side that benefits everyone. You know, we need the rent-all stores. They're a place, and they also, as Senator Hall pointed out, they pay sales tax on the items they purchase. And so, as we said, this has been around. Some of the assessors and they did their business in some way that was fairly felt to both sides and they settled the matter. Mr. Helvey did not do this and so his store was dealt the burden and the assessors, we just don't seem to get along on this issue for some reason, I really don't know what the problem is, but I do feel that it's an equity problem. And, as Senator Coordsen pointed out, in fairness of uniformity, why we do need to pass this and get it where it belongs, not tax someone out of business. When they pay sales tax on the item they purchase and they rent it, it just should not be dealt as a personal property item. It's just kind of like the breeding livestock, a cow, a cow, I don't know, I guess we have to ask ourselves this. Just like this problem here with the mower, it should not be taxed when it is rented out to the individual. Thank you.

PRESIDENT ROBAK: Thank you, Senator Cudaback. Senator Chambers.