



By Russ Pankonin

The Imperial Republican

When 44th District State Senator Mark Christensen returns to Lincoln this week for the 60-day session, one of his goals will focus on fixing the occupation tax in LB 701.

The 49-member body reconvened for the short session Wednesday and will work through mid-April.

Christensen has already prepared several new bills to throw into the hopper this session.

The occupation tax fix ranks as one of his top bills to address water issues in the state.

In 2008, a Lancaster County District Court ruled the property tax in LB 701 was unconstitutional because it was “closed class” legislation since it only applied to the Republican Basin.

The Nebraska Supreme Court ruled the tax was unconstitutional because it was a local tax collected for a state purpose—in this case, compact compliance.

The occupation tax is facing the same constitutional challenges in Lancaster County District Court.

Christensen wants to change the language in LB 701 to insure the occupation tax is not closed-class legislation.

To do this, he's proposing the occupation tax be available to any river basin in the state where a majority of natural resources districts in the basin require mandatory metering.

Right now, the Republican Basin is the only river basin to meet that standard. However, that condition could occur in other river basins in the state.

Christensen believes he has the support from his colleagues to get the change made as drafted.

However, if there's a move to change the bill to allow the occupation tax in fully- or over-appropriated basins, then there will be opposition, he said.

Christensen said he hopes he can get the bill passed as drafted.

He acknowledged that if the District Court, or the Supreme Court on an appeal, would rule the occupation tax is nothing more than a local tax collected for a state purpose, then the occupation tax would be dead anyway.

Other water bills

Other bills pertaining to water that Christensen plans to introduce include:

- Creation of a statewide water planning commission. People would be appointed independently of the governor, which takes politics out of the equation, Christensen said.

Christensen believes there's little long-range planning on water issues in the state and believes this could be the vehicle to make that happen.

He also believes that Nebraska could benefit by moving excess water around in the state, noting this is another issue for the commission.

- Cancel the \$8.7 million due to the state from Republican Basin NRDs for payment of surface water leases in 2008.

Christensen said that since the Supreme Court said that compact compliance is a state responsibility, then the basin NRDs should not be responsible to pay for the state's obligation.

- LB 701 property tax repayment. If the district court doesn't rule soon on how the NRDs can repay the unconstitutional property tax, Christensen wants a bill in place to insure repayment to taxpayers is made.

- Require the Department of Natural Resources to count all non-federal dams in river basins and determine the amount of stream depletion they cause.

'Make My Day'

Christensen plans to introduce a bill that would allow people in their homes, cars and businesses to use deadly force to protect themselves from a violent attack or intrusion that could lead to violent attack.

The bill is based on the Castle Doctrine and is often referred to as the "Make My Day Law."

This bill will be heard in the Judiciary Committee, of which Christensen is a member.

He is starting work on a bill that would allow Nebraska to opt out of the abortion provisions proposed in the Senate health reform bill.

He also wants to set up qualification guidelines for the state patrol director that include both field and administrative experience, bachelor's degree and command officer training.

Election year

This will mark Christensen's fourth year in the Legislature since being elected in November, 2006.

He will seek re-election this year and will face former Senator Tom Baker of Trenton, who has announced his candidacy.

Baker left the body in 2006 due to term limits.

Christensen will be eligible for one more four-year term before he would be term-limited out of the body.