

**By Dave Vrbas**

### ***The Wauneta Breeze***

State Senator Mark Christensen has stamped a bill by Nebraska Governor Dave Heineman with his priority bill designation, in an attempt to refund residents in the Republican River basin for taxes recently deemed unconstitutional.

In rare use of a special rule, Heineman introduced LB 681 on Tuesday morning. This is the first time Heineman as governor has introduced a bill during regular session. Christensen said former Governor Mike Johanns introduced a couple bills during regular session.

The bill, if passed, would allow those paying taxes to help pay for water to be sent to Kansas as part of the Republican River Compact to be refunded immediately. Those taxes are estimated to be approximately \$2 million to \$2.5 million in total.

The Nebraska Supreme Court ruled in January that the tax authority was for state use and deemed the tax unconstitutional.

As of now, Nebraska law prohibits individuals from being granted refunds from the state on taxes later determined unconstitutional. If passed, LB 681 would automatically pay those taxes back.

Originally introduced as an amendment to Christensen's LB 651, a bill to adopt the Water Resources Revolving Loan Fund Act, the senator from Imperial said he added the amendment as a means to pass the legislation for refunding those taxes.

As it became more apparent that LB 651 would be killed in committee due to problems with the sources of funding, the governor worried it would not get passed.

"Heineman stepped up and said he'd introduce the bill with just that one item," Christensen said. "I've been wanting to change that, so I put my sponsorship on it."

Christensen not only co-signed the governor's bill with Sen. Tom Carlson of District 38, Sen. Chris Langemeier of District 23 and Speaker of the Legislature Mike Flood of District 19, but attached his sole priority designation to it as a means of getting it to committee immediately.

He said he was approached by Flood to make LB 681 his lone priority bill. After considering it, he felt it was important to get the bill to committee right away.

"I believe it's the right thing to do," Christensen said. "Any time a tax is collected and it's unconstitutional, it should be given back to the taxpayer."

He noted that the bills on general file right now don't have as much chance as those given priority designation. Each senator is allowed one bill to appoint as a priority bill to have considered ahead of other bills currently in debate.

In addition to Christensen's amendment to LB 651 to allow for those tax refunds to be automatically sent out by the state, he had also introduced an amendment to add new language that would allow an NRD in a river basin determined fully or over appropriated to levy the current occupation tax.

LB 651 is currently still in committee and Christensen will continue to push forward with the bill. He doesn't expect it to get out of committee though.

"It will probably die a quiet death," he said of LB 651.