



To: **Honorable Members of the Revenue Committee**
1445 K St.
Lincoln, NE 68508

Re: **Legislative Bill 398 – Game and Parks Tax Payments**

Position: **Oppose**

Date: **March 8, 2023**

Honorable Members of the Revenue Committee,

On behalf of the Congressional Sportsmen’s Foundation (CSF), I respectfully urge you to oppose Legislative Bill 398 (LB 398), a bill that would amend the current statute to require the Nebraska Game and Parks Commission (NGPC) to make payments in lieu of taxes (PILTs) for all property ever acquired by the Commission.

Founded in 1989, CSF is the informed authority across outdoor issues and serves as the primary conduit for influencing public policy. Working with the Congressional Sportsmen's Caucus (CSC), the Governors Sportsmen's Caucus (GSC), and the National Assembly of Sportsmen's Caucuses (NASC), CSF gives a voice to hunters, anglers, recreational shooters, and trappers on Capitol Hill and throughout state capitols advocating on vital outdoor issues that are the backbone of our nation's conservation legacy.

Under current statute, NGPC makes PILTs for all property acquired by the Commission since 1977. While these payments may be important to many counties by offsetting forgone tax revenue for properties acquired by NGPC in those counties, retroactively charging NGPC PILTs from properties that have never been subject to such payments, particularly when assessed at its highest and best use, will create an unnecessarily large financial burden on the agency. As a result, these payments could negatively impact NGPC’s ability to meet their public trust obligations to conserve fish and wildlife resources and provide reasonable recreational opportunities for all Nebraskans.

Furthermore, it is important to note that NGPC is largely funded by the sale of hunting and fishing licenses and excise tax revenues generated through the Pittman-Robertson and Dingell-Johnson Acts; a funding mechanism collectively referred to as the American System of Conservation Funding. Nationwide, this System is reliant on participation by members of the sportsmen’s community, a user group that has been declining in size since the 1980’s. With a lack of access to

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quality hunting and fishing opportunities widely cited as a primary reason for lapsed participation, providing additional areas for outdoor recreation should be a top priority for NGPC. Unfortunately, LB 398, diverting resources that could be used to acquire new properties by requiring PILTs on all properties owned by NGPC and charging a rate based on the highest and best use for each property would severely impair the Commission's ability to accomplish this objective.

In conclusion, CSF asks the Committee to oppose LB 398, instead maintaining the current system for calculating payments in lieu of taxes paid by NGPC. Doing so will allow the agency to continue to work toward their objectives of providing quality recreational opportunities while successfully managing the Cornhusker State's public trust resources. Thank you for the opportunity to provide comments on this issue. Should you require additional information on this, or other sportsmen-related topics, please feel free to contact me at any time.

Sincerely,



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