

had asked you, John, about if there was a provision in terms of, say low income people who might stay at a boarding house or even like in Omaha for example. They have hotels, motels, and there is a section that deals with that, Section 5. The only thing it doesn't spell out, John. It says, if you stay there for over a period of thirty days they shall be excluded but as I read the amendment, it would seem that they could be taxed then on the first thirty days even though they would not be taxed afterwards. Is that correct?

SENATOR DE CAMP: It is not correct to the best of my knowledge. If it is correct, what I would do, assuming the bill ever moves or the amendment is ever adopted, what with twelve gone in here, I would move to make that correction. I think that is already taken care of but I will sure check it out with the Department of Economic Development and legal attorneys.

SENATOR SIMON: Okay, thank you. That is one concern that I have is people who do reside in those dwellings would not have to pay the tax at all, not the first thirty days or any time afterwards. The other concern that I have and this bill generally I think had gone to the Revenue Committee where it didn't fare quite as well and I served on that committee one year when I supported the bill. My posture since that time has changed somewhat, too, Senator DeCamp, but we offered an amendment on the bill at that time which said that we had a certain dollar limitation and if you only charged say \$5 lodging, regardless, I like that word even though there is no such word, irregardless of the fact that somebody stayed at your place for thirty days or fifty days or seventy days, if you charged just a small amount that you would be excluded, so we didn't put the Mom and Pop operation that may be out at, say, Sidney, Nebraska, in the same classification as a Holiday Inn in Omaha, Nebraska, and really when you think about it we are kind of mixing apples and oranges and while it does come under the general heading of lodging I am not so sure that I feel that a small operation in a small locale, actually I guess it could be Omaha that could be a location that would charge maybe only \$4.50 or \$5.50 should be included in this bill. I am just thinking out loud. I am not prepared at this time to offer an amendment but I will say that I will offer one if this bill ever goes any place and that I think consideration should be given to a certain dollar figure and that say, for example, anything under \$10.00 should be exempt. I don't think it is class legislation and obviously we would have