obviously if they can find a good legal aid lawyer around or any other lawyer, can take advantage of that particular act but this bill I must admit, Senator Chambers, does not have any reviewing powers in it so that the State of Nebraska could say, hey, that particular collection agency is doing some bad things to folk and let's discontinue. Let's discontinue our relationship with that collection agency.

SENATOR CHAMBERS: Senator Johnson, do you know of any other states who do a similar thing so there is some experience with a law like this to look at?

SENATOR JOHNSON: I don't know of any others but that does not mean they don't exist. I just don't have that knowledge.

SENATOR CHAMBERS: Can you tell me what tactics currently are used by the state to attempt to collect these taxes?

SENATOR JOHNSON: Essentially, nothing, essentially they write letters and that is about it.

SENATOR CHAMBERS: Are there means available to the state that would also be available to a collection agency?

SENATOR JOHNSON: Well, yes, the means available to a state is a state absolutely can bring litigation in any of the other forty-nine states as a state plaintiff and they would hire attorneys in the other states to represent it and present its claims there, take a judgement and then attempt to levy on the judgement just like any judgement creditor would do, absolutely last.

SENATOR CHAMBERS: Thank you, Senator Johnson, you have been very helpful. Members of the Legislature, it is not often that I express really a genuine concern about the supposed or so-called reputation of the state but when it comes to a situation where it is going to hook its destiny and its integrity and image to a collection agency I have to tell you frankly that I am one of those people who do not have the unbounded confidence that the members of this body and the Revenue Department apparently have. So I am not going to vote for a bill like this. I think since it is the state's obligation and the state has the power to collect taxes, the state should utilize the machinery that it has for that purpose. It should not hire agents and especially those that might be questionable to do the work that it has the power to do. Many things that the state does, it may not do as efficiently as a private enterprise and by efficiently I mean cheaper. For example, if I borrow from a loan shark and I don't pay him, then I might come here next week with all of my fingers