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SENATOR SIECK: As I understand at the present time, the Meals on Wheels who I was referring to at Seward, Nebraska do not pay sales tax on the food that they receive because they are dispenser of food, but they do have to collect the sales tax from the individuals that they present the food to for the meals.

SENATOR NICHOL: So what....I am not objecting to that one bit, Senator Sieck. What I am wondering about is when Meals on Wheels buys their food from someone else, they have to buy and prepare the food, would that organization, be it tax exempt or not, then be exempt from paying sales tax on the food that they buy?

SENATOR SIECK: If it was an organization of this type, I would say, yes.

SENATOR NICHOL: All right, if that is on the record, then I will support it. Thank you.

SPEAKER MARVEL: Senator Carsten.

SENATOR CARSTEN: Only a question, if I may, Mr. President, to Senator Sieck. I wonder if you have got a fiscal impact note with your amendment.

SENATOR SIECK: I don't think it is going to be over \$50. I think that is the figure that we figured out.

SENATOR CARSTEN: One other comment then, Mr. President and members of the Legislature, once again while I sympathize and can understand the motive behind Senator Sieck, once again we are looking at our tax structure and another little pinhole in the dam, and I warn you again that that is what we have been constantly fighting and have for several years and lose a little here, lose a little there, and we find ourselves in a situation again. I am going to pass on this vote because I think I should even though it is worthwhile. Thank you, Mr. President.

SPEAKER MARVEL: The motion is the adoption of the Sieck amendment. Are you going to close? Senator Sieck closes.

SENATOR SIECK: Just to....Mr. President and members of the body, just to make a comment to Senator Carsten. I am just as concerned about this and I know Senator Carsten realizes that I am just as concerned about this as anybody, but I feel because of a quirk in the law, a misinterpretation of the law from the Department of Revenue, that I felt this should be corrected. And since all of the Department