

April 6, 1982

LB 753

amendment on this bill we ought to send it back to a public hearing, let both sides come in, present their facts, and then go from there. As a member of the Revenue Committee for the last six years, I have heard proposed amendment or a proposed bill such as that several times, and from the testimony that I have heard, well, they tell me it is very hard to enforce. Some of the other states do have a tax like this but they say it costs nearly as much to enforce it as they receive in tax receipts. And so, therefore, I would just like to urge you to support the Carsten motion to bring this bill back and then strike this amendment that Chambers was fortunate to get onto the bill yesterday.

SENATOR CLARK: Senator DeCamp.

SENATOR DeCAMP: Mr. President and members of the Legislature, I just want Senator Chambers to know one thing. The fact that a half a dozen people from my district drove 300 miles down here to talk about this didn't influence me one bit. The fact that 24 of the 25 people that voted for that amendment yesterday including myself couldn't have told you what the amendment was immediately thereafter doesn't have any bearing on this whatsoever. The fact that I think it can be administered by the Revenue Department if they were really pressed doesn't have any bearing. Senator Chambers wanted a reason. We have got to have a reason because the votes are arranged so let's get the reason. The reason is legitimate and I go back to when I was in the Army down at Fort Benning, Georgia taking airborne ranger training, ya, that was when I was skinnier. Anyway one of the great occupations among some of the troops down there was bootlegging. That was one of the big moneymakers. You had a lot of borders close by, different states had different rates of taxation, and anytime you get one pretty much out of balance, all you do is create a whole economic system revolving around the bootlegging of something that everybody is going to utilize, or a good portion of the population is going to utilize, and in this case I think that is exactly what you would get if you tried to do it. So Senator Chambers, I am voting for the proposal to take off the amendment because of this noble reason and none of those other factors, of course, influenced me or anybody else.

SENATOR CLARK: Senator Kahle.

SENATOR KAHLE: Mr. President, members, most everything has been said again on this issue but I was part of that committee hearing several years ago when we had the bright idea that when we raised cigarette tax that it was just only natural to go ahead and raise the tobacco tax, it

10313