

April 6, 1982

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would be chewing tobacco, cigars, and whatever, snuff. At that time after looking into it, and it wasn't the tobacco industry that we were looking at, the Revenue Committee or the State Revenue Department decided that or told us that it was about a breakeven situation, that there really wasn't that much income to be derived from this type of product, smoking material or chewing material. So yesterday I reached for my button before the vote was taken and it was a little late or else I would have spoken against it yesterday. You have a lot of problems with this type of material, this product, that you don't have with cigarettes and it comes from a very varied number of sources and one of the things that would really flourish if we do this in Nebraska would be the mail order business and you can certainly order cigars from a number of places to supply yourself along with all kinds of other products such as this. The stores do not receive them all from one place like they do from a wholesaler. They get it from the various assorted places so the collecting of the tax would not be as simple as it is on cigarettes. So I guess what I am saying is that if it is going to work, we would need to work with a bill that would tighten up the way we would tax this material, otherwise it would be a farce. It could come in from just about anywhere and no one would be able to collect the tax. So if you want to do this, I think Senator Hefner had the good idea that perhaps we should have another hearing on it. We had one a number of years ago and at that time I think we decided it wasn't practical. So perhaps we should look at it one more time if that is what you want to do. As I watch the big league baseball players, it would seem to me that there is a lot of chewing tobacco being sold and either that or paraffin or bubble gum. I don't know, some of them claim it is one or the other but they have sure got a chunk in their jaw and I have a neighbor that gets so much in there he can't see out of one eye. So I think we need to look at this a little more seriously than we did yesterday. Thank you.

SENATOR CLARK: Senator Labedz.

SENATOR LABEDZ: I call the question.

SENATOR CLARK: The question has been called. Do I see five hands? I do. Those who want to cease debate will vote aye, opposed no.

CLERK: Senator Clark voted yes.

SENATOR CLARK: Have you all voted on ceasing debate? Record