

**SPEAKER BARRETT:** Thank you. Senator Schmit, in your regular speaking order, followed by Senators Schellpeper and Hall.

**SENATOR SCHMIT:** Well, Mr. President and members, I just want to point out again what Senator Hefner has pointed out and that is that the entire telemarketing industry has looked favorably upon Nebraska, and I would have to say and point out to some of you who are not familiar with the fact that some years ago, 1986, over my objections, the bill was passed which gave the industry a considerable amount of flexibility, and as a result of that, the industry has shown a lot of interest in Nebraska. As they move into this new area of endeavor, competition becomes extremely important, and as was pointed out also by one of the speakers, it may seem like only a few pennies here and a few pennies there, but when you add it up and compute the cost for a major firm, it does become a very substantial factor. Also I want to point out that those of us who might be tending to criticize the tax commissioner, Mr. Boehm, should not do so. It is his responsibility to carry out the statute as he sees fit. If the statutes are vague and unclear, he naturally must, I would say, react on the side of conservatism and assess the tax. If we disagree, then we are supposed to make that statute clear and Mr. Boehm has no argument with that. He is merely acting upon his constitutional responsibility. And so if the Legislature feels as I do and as most of the speakers or all of the speakers thus far have felt, that this is a tax which will be paid by the ultimate consumer and that it is not a fair way to assess the tax, and that we should not unilaterally begin to pick and choose an agency or industry upon which to derive revenue for the state, then you will support the bill. As I pointed out, we have many tax problems in the State of Nebraska and we are going to have to address some of those from time to time, but the people of the State of Nebraska expect us to address it as much as possible in one major overview, not to pick on those who just happen to come into our line of fire. So I would hope that the bill will advance. I think it is a fair bill. It is a bill which defines policy. It means that we are not going to collect the tax on that wholesale transaction and, therefore, the industry will be free to proceed from this point forward, secure in that knowledge. I would just like to say once again that we must, as much as possible, try to be consistent in our policies. Businesses can program for a tax if they know that it is going to be a consistent policy, but no business can adjust their policies and their programs when we, as legislators, continually send a different type of signal. So