

shall be exempted and it mentions various things and it says, there are exempted from the computation of the amount of sales and use taxes imposed by the Nebraska Revenue Act of 1967 the gross receipts from the sale, lease, or rental of and the storage, use, or other consumption in this state of, and then we would go to your language, purchase of art by a fine arts museum. Are you saying that the rest of that language would not apply to your amendment?

SENATOR LINDSAY: You mean the language in lines 4 to 8 on page 2?

SENATOR CHAMBERS: Right, which introduces all of the exemptions and what law is to apply to those exemptions.

SENATOR LINDSAY: Well I think...I don't think...I think the way I just described it would apply. I think you've got a specific statute which takes precedence over a general statute, in the construction of statutes.

SENATOR CHAMBERS: So it would apply only when the museum is making a purchase.

SENATOR LINDSAY: Right.

SENATOR CHAMBERS: Okay, now if we would adopt this amendment it would apply to more than just the Enron collection, wouldn't it? It would apply to any purchase that...

SENATOR LINDSAY: Right.

SENATOR CHAMBERS: ...the museum would make.

SENATOR LINDSAY: As I mentioned in my opening, it would apply to those. It wouldn't have a great fiscal impact because of the amount that they are buying.

SENATOR CHAMBERS: Right, well, there wasn't a lot of attention given to your earlier remarks and I want them offered at a time when people might be aware of what it is we are discussing in the bill. I think that's all that I have to ask you right now. Members of the Legislature, I have always been adamantly opposed to increases in the sales tax. This would not increase the sales tax, but it would be an exemption. There might be people who would vote for this exemption who would vote to increase the