

effective. Joslyn has already paid one installment and has paid sales tax on that installment. They are not coming in and asking for a rebate or anything like that. This is on prospective payments. I don't think we are setting a bad precedent. I think we are doing what the state should be doing and that is setting tax policy for future payments. Number two, the idea of purchasing the collection first came along when in August of 1988 is when the down payment was made on it. If you recall this Legislature was not in session and Joslyn could not have done anything at that time. ENRON made its request that the collection either be purchased or returned within a short period of time. Joslyn had no choice but to do what it had to do to preserve for Nebraska one of the finest western art collections in the world. Number three, as Senator Hall stated, Sheldon Art Gallery is already tax exempt. Nebraska is one of the, if not the only state, it is one of the very few states that charges sales tax on a...for a nonprofit art gallery. And finally, I think what is important here is that if we go to the collection itself, we are talking about an extremely fine collection. We are talking about a collection that Nebraska should be proud of. It is a collection, Nebraska has always been proud of its pioneer, of its western heritage. We have the museum of the prairie pioneer, we have got Pioneer Village in Minden, we have got Ft. Robinson, we have got a lot of facilities in which we exhibit the pride of our heritage. This collection is just that. It is to exhibit...it exhibits the pride of our heritage. I think it is important that we enable or give this type of benefits to Joslyn so that it might continue showing that type of an exhibit. I would urge you to vote in favor of the bill.

PRESIDENT: Thank you. Senator Crosby please.

SENATOR CROSBY: Thank you Mr. President and members. I simply must, I just want to say a few things to clear up a couple of things that I think were misconceptions in a couple of things that were said in the opening statements. To begin with this collection, as others have said before me, second to none in the great plains area. I call it great plains art because we are all great plains states. It is part of our heritage and history. The Gilcrease Museum in Tulsa is the closest place that I would know of that you could go to see anything comparable to this collection that ENRON has allowed the Joslyn Museum to keep and raise the money to keep. The Remingtons and other pieces of art are without comparison in the art world.