

extent to which a drug pusher could show someone his tax certificate and try to make that a legitimate activity, one, it isn't going to happen and, two, that tax is only imposed at the transaction as he knows it. Once the drugs have been distributed to another person, the tax would be reimposed again at that point because you have a separate or a different transaction. I worked very closely with...and the original bill had a stamp process which was modeled after the Minnesota program and has since, by working with the Department of Revenue, they were not very excited about administering a stamp program, and we have since, in this white copy, changed it, rather than using stamps there would be a certificate issued for the payment of taxes as you contact the Department of Revenue. And it's literally the same bill as LB 260 was in its original form, other than the fact that we have locked in the due process, as Senator Hefner alluded to in the committee amendments, and also locked in the situation where rather than having the Department of Revenue develop stamps it would be simply an...an application would be filled out or an activity would then be established where a person would get a certificate proving that he had paid the tax on the particular substance he has in hand. If we look at the way the process would work, it works in such a way that upon an individual being identified, typically from the criminal side, would be the identification. We're not going to have revenue agents out running around looking for people that have paid their tax. But upon someone being found to have an illegal substance in their possession, the Department of Revenue is contacted as to whether or not the tax had been paid. And if, in fact, the tax had not been paid, then a lien would be established, a tax lien, which is a prior lien over all other liens, and at that point one could confiscate assets in the possession of an individual, the car, the airplane, the boat, the shotgun, the cash in hand. No one has to prove whether or not that cash, that car was involved in the activity, but simply the very fact that that's an asset and that asset then can be sold at a sheriff's sale to procure the financing necessary to pay the tax that is due to the state. So with the help of the Department of Revenue, support of the Governor's staff and the Governor, herself, supporting this legislation, I offer it to you for advancement.

SPEAKER BARRETT: Thank you. Discussion of the amendment offered by Senator Conway. Senator Chambers, followed by Senators Wesely, Hall and Wehrbein.