

once was, possibly it may have some effect on that. But the bottom line is to extract a certain economic base from this particular activity and dedicate it back to trying to address those problems in terms of rehabilitation, education and the like. The point made about the Revenue Department out enforcing the drug laws is not really the case at all. The Department of Revenue will simply collect the tax, it would be their role to collect the tax that is duly required for the individuals who are engaged in this activity to pay. The drug problem is ours. The drug problem, I'm sure ultimately, will be addressed via the criminal statutes to the best of our ability. But this is simply a revenue measure to try to raise money to help that cause along. I strongly object to the legalization and object to Senator Chambers amendment to my amendment.

SPEAKER BARRETT: Thank you. Senator Hall.

SENATOR HALL: Thank you, Mr. President, members. I rise in opposition to Senator Chambers amendment, but I respect his opinion on it. I think he makes some very good points with regard to the issues that he raised, the fact of the matter is that there is a lot of money that is being made illegally, and that may be the biggest stumbling block to legalizing these types of drugs, period. And they're being made by individuals who are both what we would call legitimate and illegitimate business folks. Be that as it may, the issue in the Conway amendment, with regard to LB 260, and he talked about what the Department of Revenue would or would not do, if you look at the committee statement, you'll notice the Department of Revenue did not testify on the bill. A year ago they didn't come in. They have traditionally opposed these types of measures. The drug tax, and the marijuana tax, as it has been called, is something the department, for whatever reason, I think basically administration, partly the fact that there was...it was difficult to determine how to place the tax, at what point there administration capacity would kick in. Do we do it after we collect it? Do we do it through the stamp procedure that LB 260 would have put into place in its introduced form? LB 260, I think, took care of those provisions, but the department was not enamored with it. The department now, through Senator Conway's amendment, has put into place what they feel would be an appropriate measure. All of a sudden there is 180 degree turn on whether or not we should have a tax on marijuana or a tax on illegal drugs. I'm quoting from a letter from Commissioner Boehm to Senator Conway, January 17, 1989, says, Dear Senator