

extract the assets to the extent to which the perpetrator has those assets.

SENATOR WEHRBEIN: Okay, thank you.

SPEAKER BARRETT: Any other discussion? Senator Conway, would you like to close on the adoption of your amendment?

SENATOR CONWAY: Thank you, Mr. Speaker. I understand Senator Hall's concerns. We have discussed these privately and we discussed these in previous years. One of the main reasons for the amendment is the Department of Revenue. The Department of Revenue was not very fond of the idea of creating a tax technique, or, excuse me, a stamp technique for proof of payment of those taxes. They were...came to me and the reason for this amendment, really, is working out with the Department of Revenue a technique that is used and we refer to it as the Florida technique, where we have an assessment and a receipt situation, rather than the Department of Revenue printing up a particular stamp that would be affixed to the particular product and that's why this amendment really has come to pass is to get around their concern relative to the printing of the stamps. Minnesota has a stamp system, and to date, or the last I communicated with them, I think they had only sold three stamps and they believe that all three of those were probably to stamp collectors rather than individuals actually prepaying the tax. The Department of Revenue had a concern about the cost in the process of stamps and wanted to follow through another process. Senator Hall also described this variable situation relative to affixing the tax as a percentage of the market value. That is the way we handle literally all of our sales tax in this state. It is that value and a percentage of that value at the point of sale or at the point of a transaction that is a taxable transaction, and whatever that value of that transaction is then is a percentage and so, therefore, this is not particularly different than the way we handle other taxes. I think if you look at the amendment itself, one of the points that's particularly valuable I think, to me, is that in the very beginning of Section 2 they talk about this unlawful activity and they talk about that unlawful activity being the sale, use, consumption, distribution, manufacture, derivation, production, transportation, storage or possession of the particular drugs. And I think as we look at Nebraska being a well-known route between major cities, there is a great deal of drug activity that crosses our state, that upon the discovery of such activity would be a taxable situation just