

either. Is the purpose of this legislation to enforce government or to enable government to better enforce the use of...illegal use of drugs and to penalize those who are selling them? Is that...or is there some other purpose? Because if it's some of these other things, it doesn't make any sense to me.

SENATOR CONWAY: Senator Warner, the primary purpose of this legislation is to extract from the profits that are being generated in the subterranean economy that is developing in great amount of social cost to us, an opportunity to extract from that particular business a recouping of some of those costs by virtue of having a taxing revenue generating technique in order to accomplish that.

SENATOR WARNER: But its purpose is not to reduce the availability and utilization? It's to raise money to correct the other social ills?

SENATOR CONWAY: Should those other benefits ultimately come to pass, we would certainly gladly accept them because we recognize the fact that we have criminal provisions and, therefore, find that particular activity somewhat contemptible from a criminal perspective. But the primary purpose of this is to create a situation that we have a profitable activity going on in the State of Nebraska that should be helped...should help pay some of its way for the social ills that it is causing the state.

SENATOR WARNER: Well, it's very difficult for me to legitimize an otherwise illegal act on the basis of providing a collecting of tax if it's for purposes of correcting the ills that an illegal activity is causing. That doesn't really make any sense to me. I guess I will probably support the act but I want to make it clear the only reason I'm doing it is I perceive this as another penalty that can be invoked upon those who are selling the drug for illegal use, or that is illegally not paying their income tax and I would tend to think it is not even justified to argue that you're using it as a revenue measure. But I certainly have no problem supporting it for the sole purpose of providing another expanded additional penalty on those who are selling.

SPEAKER BARRETT: Senator Schmit, Senator Hall next.

SENATOR SCHMIT: Mr. President and members, if you read the tax