

enforcement agency, currently, when they seize a shipment, I guess in those cases, it's their practice to take 20 percent right off the top. Their tax is basically 20 percent of whatever the value is of that shipment. And what we do here is put a dollar figure in there but they go after the major players and that's what the purposes of that act is. What the purpose of LB 260 is is to do virtually the same thing only on a smaller scale here in Nebraska and it is to provide those kinds of opportunities, as was pointed out by Senator Conway, to attempt to stifle the continuation of the drug trade in Nebraska through, although it is minor, a tax on illegal drugs. But once you are able to get in and tax those individuals who are trafficking, you can then get in and look at other areas, as was pointed out by some of the comments and questions that Senator Warner raised. It does allow for the ability to open up and find out what those individuals are doing, look at the assessment with regard to the income tax evasion there that possibly could lead to prosecution. But it starts us down that road. I think that over the years the tax has always been looked at as something that, well, just meant that we were trying to legalize the use of these types of substances. That is not the case at all. The case is that the tax comes on once a seizure has been made and it eats away at those profits that these individuals are basically in the business to achieve. All we try to do here, through LB 260, I think is to limit those, extract monies that will allow for the fight to continue, if you will, and nothing more than that. It is not an attempt, I think, to correct society's ills and the revenue that will be raised will be far from the amount necessary to battle the drug war. But it does allow us an opportunity at another point through the pocketbook of these individuals to attack the problem.

SPEAKER BARRETT: Senator Kristensen.

SENATOR KRISTENSEN: Thank you. Mr. Speaker and members, I rise to support LB 260. Much has been said this morning about the purposes and are we trying to encourage drug use? Nothing could be further from the truth. This is just another weapon in our search to try to get a handle on this activity. I would be the last one who would stand up here and try to tell you that we ought to try to fill the courts fuller, full of prosecutions. I have also been the one who has stood up here and tried to tell us that our courts are full and we need to try to give them some relief. However, this is a unique way to go about attacking the