

familiar with the problem that the implement dealers, in particular, feel on the borders. Over the years, as I recall, there have been attempts, and in fact they do exist, a variety of cooperative efforts or cooperative agreements, I should say, with Nebraska and adjoining states, not only on farm equipment but the collection of other sales tax that would be subject to a use tax. I am a little intrigued with the idea, obviously, I suspect the Department of Revenue could make such a decision within their budget if they chose to do so, but it seems to me that it is not all that bad an idea to specifically place some appropriations for the purpose of developing or paying adjoining states for supplying audit information to us in addition to whatever cooperative agreements that have been developed. Obviously, I suspect what would happen is that those adjoining states would identify to Nebraska the resident who had purchased equipment without having paid the appropriate tax and then, of course, that person would be subject to a use tax and a fine that would accompany that and, obviously, they would have failed to have paid the use tax voluntarily or intentionally, I suspect is a better word, and I don't feel any particular concern about someone having avoided their tax on that basis. So I am willing to support this effort to further assist in the collection of taxes legally due.

SENATOR HANNIBAL: Thank you, Senator Warner. Senator Wehrbein, please, followed by Senator Hall, Moore, Korshoj, Morrissey, and Haberman.

SENATOR WEHRBEIN: Yes, Mr. President, and members, I guess I am not sure whether this is the answer to the solution or to the problem here. I suspect I will support it because I think it is an opportunity we need to talk about a problem that has been going on for a long time. I have heard a lot about it since I have been in this Legislature. Many implement dealers want to be supportive of what we are doing. They understand the fact of a sales tax and the necessity for it to go to Nebraska, but they are constantly at a loss of what to do about the border bleeding, which is a term we are using. In spite of the best intentions of many, farmers do go across the border and buy their equipment, and I would submit to you, some of you say, nasty, nasty, that is not being a good Nebraska citizen, but I would ask you how many of you will drive 25 or 30 miles easily simply to save \$100 on an automobile, and I am sure you know many people who will drive to a neighboring dealer simply to save \$100. Why is it so illogical that a farmer would drive 25