

problem, why does it take new money to do it. You know, I think it is one of those things that this should be a priority from the Department of Revenue. It is something that I think Senator Morrissey is correct, it is a very obvious problem, and the \$80,000 should be money well spent but it is one of those things in the middle of a biennium, I mean, do you increase the \$2.5 million budget by \$80,000 just so they can do something they should have been doing in the first place. And I understand what Senator Warner said, it is a good idea to maybe work down this path but I guess I am going to vote no on this and simply I will work with you, Senator Morrissey, in trying to see...in trying to help the Department of Revenue to see the error of its ways and spend money on this all-important project.

SENATOR HANNIBAL: Thank you, Senator Moore. Senator Korshoj, please.

SENATOR KORSHOJ: Mr. Speaker, I am going to yield all my time to Senator Haberman.

SENATOR HANNIBAL: Thank you. Senator Haberman, please.

SENATOR HABERMAN: Well, Mr. President, and members of the body, to be fair, and I have always tried to be fair on this body, in this body, the Department of Revenue employees have contacted 841 Nebraska taxpayers who were suspected of making large item purchases in other states, such items as aircraft, boats, cabinets, fixtures, farm machinery, and equipment. The initial contact with these taxpayers resulted in a voluntary compliance by 221 out of the 841, and a remittance of \$187,000. Now the Department of Revenue also conducted 38 audits of out-of-state retailers for a total assessment of \$735,933. An additional 203 consumer use tax assessments for out-of-state purchases were issued during regularly scheduled field audits of businesses for over \$12 million. So in those three fields, fellow Senators, the Revenue Department has been doing a fairly good job. They have collected over \$15 million. That is a lot of money. But what we are trying to say to you today is we feel they are neglecting the border bleeding problem. They are neglecting that problem. Now I realize it might be a little embarrassing for them to pursue the problem because you are dealing with individuals instead of with businesses, so to be fair, the Revenue Department in some fields are doing a good job, but in the field of border bleeding on implement dealers, farm equipment, they are doing a poor job and all we are trying to do