

February 25, 1991 LB 100

coyotes and other varmints and I brought up the point that Holdrege has a lot of crows and Senator Moore did not agree with me that we needed assistance and so I promised to bring him some crows and I want you to know that as of today I have made good on that promise.

PRESIDENT MOUL: Senator Moore.

SENATOR MOORE: Well, Senator Schrock gave me the renditions of Heckle and Jeckle I guess, but some will argue the best thing about them is what they are made out of, the shovel can be used to scoop out this area in front that tends to be full of some things, but that's beside the point. That's what I figured.

PRESIDENT MOUL: Thank you, Senator Moore. Now proceed with LB 100.

ASSISTANT CLERK: LB 100 was introduced by Senator Lowell Johnson. (Read title.) The bill was read for the first time on January 10. It was referred to the Revenue Committee. The Revenue reports the bill to General File with no committee amendments, Madam President.

PRESIDENT MOUL: Senator Johnson.

SENATOR L. JOHNSON: Madam President, members of the Legislature, LB 100 would amend our Local Option Revenue Act by allowing retailers of live plants or floral arrangements to collect and remit the sales tax in effect at the business location of that retailer. Currently, Nebraska law requires retailers who deliver flowers or plants purchased from their stores and remit the tax in effect at the point of delivery. This is based on Nebraska sales and use tax regulation rules which provide that the title to delivered property passes at the point of delivery and not at the location where payment is made. The application of this law causes difficulty for those in the florist businesses, most of which depend largely or entirely on sales which involve delivery of gift floral arrangements. Floral businesses differ from most other types of retailers in that a typical sale of floral items involves the delivery of items purchased to a specified location, to a friend in a hospital, to a wedding ceremony or to a funeral or even to a cemetery in another town or location. Florists must not only keep track of what sales taxes are in effect in which jurisdictions, but must also be familiar with the boundaries of