

February 25, 1991 LB 100

all jurisdictions in which they do business. As might be imagined, it is a chore to keep such tax records straight and to remit the proper, correct tax amount. Unintentional mistakes do and can occur very often. LB 100 corrects this situation by establishing a clear and concise rule that florists simply collect the tax in effect at their business location whether or not the item purchased is to be delivered. I would emphasize I think for all concerned here that there is a not a tax advantage for anyone involved in this bill. There is no special exemption or exclusion to be gained by florists. Florists are supportive of LB 100 simply because it would promote considerable measure of simplicity and understanding in the application of our Nebraska tax laws. I would move that LB 100 be advanced to Select File.

PRESIDENT MOUL: Thank you, Senator Johnson. I'll now recognize Senator Smith.

SENATOR SMITH: Thank you, Madam President. Members of the body, I rise to support Senator Lowell Johnson in the advancement of LB 100. I work with the Managing Main Street Business program as many of you know and have worked with many local florists in the small communities across the State of Nebraska and this has been a problem that they have brought to my attention as I have worked during the interim months this year particularly. Basically I support this because there is a difference in taxing among the communities, we all know that, because some use the local option as far as taxing is concerned on the sales tax. This creates problems and discrepancies then in their billing in their collecting process and this simply would just basically just simplify the process by requiring this charge for local option sales tax at the point of business and I ask that you support this bill also. Thank you.

PRESIDENT MOUL: Thank you, Senator Smith. I'll now recognize Senator Hall, followed by Senator Lynch. Senator Hall.

SENATOR HALL: Madam President, members of the body, Senator Johnson's LB 100 is identical virtually to a bill that was advanced out of committee last year with committee amendments. The...LB 100 is in a committee amended form from 1990 so there was no need for committee amendments. It does, I think, clarify a very gray area with regard to the collection of the sales tax. It makes florist's life much easier and I think there can be a clear distinction drawn between the point of sale in this case