

suffer, and we keep talking about small business in the rural, small towns, but we come along and do something, perhaps, that they think is going to make them suffer. So from that point of view at the moment, I am going to vote for the amendment. But I do have a quick question, Senator Hartnett, I think maybe you could answer or maybe Senator Hall. When you talk about magazines, aren't those the ones that are published just in Nebraska, or any...I didn't quite...any magazine?

SPEAKER BAACK: Senator Hartnett, would you respond?

SENATOR HARTNETT: Senator Crosby, I think we are talking about any magazine that is published any place in the United States.

SENATOR CROSBY: And are they taxed now, the subscription?

SENATOR HARTNETT: Yes.

SENATOR CROSBY: I am sorry, how does Nebraska collect that?

SENATOR HARTNETT: Senator Hall.

SENATOR CROSBY: I guess I just hadn't realized.

SENATOR HALL: Senator Crosby, thank you. The way the subscription tax works is that a magazine sold under a subscription is currently not taxed, but a magazine that is sold...say I subscribe...

SENATOR CROSBY: Oh, that you buy at the newsstand.

SENATOR HALL: ...that I buy at the newsstand, that I buy at the...

SENATOR CROSBY: Oh, okay, all right...yeah.

SENATOR HALL: Exactly, the same way...

SENATOR CROSBY: I was talking, I was thinking of a subscription, and it didn't seem to me I ever saw a tax added onto my subscription price.

SENATOR HALL: That is correct. You do not pay on the subscription but on the single sale at an outlet you do.