

amendments?

CLERK: Yes, there are. Senator Hartnett, I have a second amendment from you, Senator, AM0988. (See page 1370 of the Legislative Journal.)

PRESIDENT MOUL: Senator Hartnett.

SENATOR HARTNETT: Madam Chairman, members of the body, this is a clarifying amendment that...in one of the provisions of the bill, and I think Senator Hall has an amendment, too, that I think he's going to withdraw, but I think both amendments touched on this amendment. Each state imposes a sales tax but also imposes a use tax. The rate is the same for both. The use tax is one imposed on goods being consumed or used in the state even though it was not purchased within the state. The purpose of this amendment is to discourage the purchase of outstate goods to...out-of-state goods to avoid the sales, the state sales tax. And I think the best way I can do this to explain this amendment is simply not by the amendment, itself, but simply by an example, is that if we have a printing business and I, as a...I do most of my business by sales out of a catalog, and if I buy my goods in, say, in Council Bluffs, they're supposed to pay a use tax but a lot of times they don't. If I had the same business located within the state and I purchased, say, from a Lincoln, from the Landis Printing Company, then I pay a sales tax on that. And what this amendment does is simply to...simply says that I, as the receiver of the catalogs, will pay a sales tax on the catalog whether I receive it within the state or not, and that is really the purpose of the amendment. So with that, I would ask for the adoption of this amendment.

PRESIDENT MOUL: Thank you, Senator Hartnett. I will now recognize senators wishing to speak on this amendment. Senator Hall, do you wish to speak on this?

SENATOR HALL: Yes. Thank you, Madam President. As Senator Hartnett pointed out, the issue in the amendment is one that I had that followed. It is a clarification brought to us by a company that does business in Nebraska, wanted to make sure that they would not be penalized, or at least the definition of what is advertisement, what is magazines, what is put together at their operation and then sent out, would not be taxed over and above the proportion that stayed in Nebraska. So they would still be paying tax on the Nebraska portion. The fact that they