

March 27, 1991

LB 773

SENATOR CROSBY: How do they do it now?

SENATOR HALL: Now they don't...what happens is, they are supposed to but they don't do it. There is no revenue that is generated.

SENATOR CROSBY: You can't enforce it?

SENATOR HALL: Right.

SENATOR CROSBY: Is that what you are saying? Okay.

SENATOR HALL: Well, exactly, and the problem is many of these people, you know, do it as a part-time thing. They do it on weekends. You see them in different flea markets.

SENATOR CROSBY: Yeah.

SENATOR HALL: And this way it would have the overall entity, in the case of your example, Pershing, or if it happens to be, you know, in any other facility, they would be required to get the permit, and they would then remit the tax to the state.

SENATOR CROSBY: They have to collect it, I mean, from the vendors?

SENATOR HALL: Correct, correct.

SENATOR CROSBY: And remit to the state?

SENATOR HALL: Correct.

SENATOR CROSBY: Okay, now the other one is number six, you said something about the use tax a little while ago, but I would like an example. I don't quite understand that. What is an example of the use tax, where somebody brings something into the state?

SENATOR HALL: Senator Crosby, the issue in this amendment would...only deals with allowing the department to waive the interest on use tax as it is voluntarily reported.

SENATOR CROSBY: It doesn't change the use tax per se?

SENATOR HALL: It changes...the use tax is, for example, we, and I think the example that Senator Will, I think it was who