

legislation the point of delivery and the purpose of the tax. There is, in fact, a contradiction in the opinion from, I think, it's the legal minds of the state, in Section 4, an opinion dated the 24th of January, I'll just read this fourth paragraph. It says, the department's regulation, I think this is from the Department of Revenue. This is a memo to Senator Johnson. Paragraph four says, the department regulations regarding different types of florist transactions may be somewhat contrary to the McNeil ruling. The McNeil ruling was the basis, I think, for the concern, and, in fact, the override, it gives the reference numbers. Assume a florist receives an offer to be delivered to a third party at a third location. The florist relays the order to another florist in the delivery location for them to fill. The sales tax due is that in effect at the location of the florist...of the first florist. However, if the florist makes the delivery itself to the location, the tax due is that in effect at the point of delivery. In other words, in the first example the sales...the sale is considered consummated at the location of the florist business, and in the second, however, the sale is considered consummated at the point of delivery. I'll give you one quick example, how many...anybody here, raise your hand, who have sent themselves flowers lately. Yeah, sent themselves flowers lately. I know you can buy yourself a chair, well, Conway sends himself flowers every week, but...but we have to consider the source and understand how that can possibly happen. But for the most part you can buy yourself a chair, a typewriter, a computer, you can buy yourself a lot of things, but very seldom would you send yourselves flowers, whether they were real ones, or silk ones, or whatever. And those are the reasons why some of us thought that this was a reasonable thing, to help those, especially in the smaller areas, and smaller towns in the community, in the State of Nebraska, from having to deal with the sales tax issue. It should be a responsibility of the Department of Revenue to make sure the tax is collected at the right place. Nobody ever tried to avoid a tax. It's convenient for an agency of the state to continue the existing practice. It's inconvenient for our small businesses to have to do it that way, and this bill simply was intended to correct that problem. And I would ask for your 30 votes to override the veto of the Governor.

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

SENATOR WESELY: Thank you. Madam President, members, I would