

rise in opposition to the override. Although I think all of us voted for the passage of the bill, it was not made clear at the time the bill was passed that it had constitutional problems. The veto message is found on page 1217 of the Journal, and you'll find in the message that it is constitutional questions that primarily dictated the veto. There was previous legislation introduced that evidently had been the subject of an Attorney General's Opinion, which indicated it had constitutional questions. So that's point one, that there is a constitutional question here. Point two is that there is a dynamic of diversity here in how you would tax these in a way that makes no sense. What they're trying to do is that where you sell your flowers is where you be taxed, instead of where you deliver your flowers. And this would be a different way of taxing than other types of things. For instance, if balloons were delivered along with flowers, you'd tax balloons...and you wouldn't tax them similarly, you'd end up with balloons where they were delivered, and the flowers where they were sent from, and you'd have a difference in the way you handle this. A confusing situation, and the question is why make this change, why make this difference from where we've had it in the past. I'm not sure that there is a clear, distinct, and strong argument to make a change. And, if there isn't, and if there is constitutional questions, it would seem wise to me to go ahead and uphold the veto and vote against this override motion.

PRESIDENT MOUL: Thank you, Senator Wesely. Senator Hall.

SENATOR HALL: Thank you. Madam President, members, I rise to support the override motion by Senator Lynch. The bill, LB 100, was in the Revenue Committee, as was probably already explained. And the issue, I guess, of tax situs, if you will, as to whether or not the collection ought to be made at the point of sale or the point of delivery does go beyond just the issue of florists. I know that it specifically would in cases of big ticket items. But...I don't know, I've read the Attorney General's Opinion, and I guess it's one way to look at it. I would say that explain to me the problem that LB 100 causes in terms of collection of the tax. The potential is there for, I guess, an individual to purchase the flowers in one area and have the tax paid, under the current system, if they're delivered in another, to be imposed, and vice versa. I mean you could, basically, purchase the flowers in Omaha, I guess as an example, and have them delivered to Irvington, out by where Senator Pirsch is at. I know that there are folks out there who advertise come out