

the Attorney General's Opinion just now, and I started reading about unreasonable classification. And then I got to thinking about some other problems we're going to be dealing with on classifications. And then I got to thinking about, if this is unreasonable, you could make it reasonable very easily, we would change the law so all equipment, anything you purchased, say where there was a city sales tax, but was delivered out in the country, like a \$60,000 tractor from an equipment dealer, you could apply the same rule there to make it reasonable. I'm not sure, having thought about this for all of ten minutes, but what I ought to go with my gut reaction and not start a classification system, which could very easily lead to all sales tax being collected at point of sale as opposed to point of delivery. And I appreciate the problem that the floral people have. And, as people have indicated, it sounded so logical to me and reasonable. But reasonable logic doesn't always fit the Constitution. And, in this case, I think the precedent is more hazardous than to override the veto, therefore, I will not support the veto, even though I think in theory it's correct. But I think once again we may be establishing a precedent on down the line that many of you would regret that we went that route.

PRESIDENT MOUL: Thank you, Senator Warner. Senator Will.

SENATOR WILL: Madam President, members of the body, I reluctantly rise to oppose the override of the veto of LB 100. Like Senator Warner, I just got the copy of the Attorney General's Opinion a few minutes ago, and I've been studying it. I think it's clear to me that there is probably some question as to the reasonableness of the classes being created in LB 100. I understand and 100 percent agree with the problem that the florists face, and that LB 100 would...I think is an entirely logical method by which to address that problem. However, the fact remains that there are other retailers that are in similar situations that are not provided for in LB 100. There is a question, in LB 100, of goods that are delivered that are not floral arrangements or live plants that florists handle, whether they would be treated in the same way. I think probably the wiser course of action, at this point, is to sustain the Governor's veto and take a look at the entire question of tax situs with respect to municipal sales taxes. Thank you.

PRESIDENT MOUL: Thank you, Senator Will. Now recognize Senator Abboud, followed by Senators Schmit and Hall. Senator Abboud.