

March 28, 1991 LB 100

collected at the...as the point of residence of the purchaser, correct. I do not recall any place else that that's true. What is significantly different is the sales tax on automobiles is not collected by the seller, it's collected by the county when you file registration...

SENATOR SCHMIT: At the present time...

SENATOR WARNER: ...for a new automobile. They do collect, obviously, for parts.

PRESIDENT MOUL: One minute.

SENATOR SCHMIT: At the present time, if a farmer from rural Nebraska, my area, were to purchase a piece of equipment in the City of Omaha, if this bill were...if the veto were overridden, then would it be reasonable to assume that the city sales tax would be collected as opposed to the fact that it might not be collected, if we pursued another course of action.

SENATOR WARNER: Well, under current law, Senator Schmit, you would not...if you purchased a large piece of equipment within the city limits of Omaha, and you had it delivered outside of the City of Omaha, you would pay only the state tax. The thought that occurred to me this morning is this established a precedent for point of sale rather than point of delivery determines the sales tax. And actua...really, the only thing we're talking about, essentially, is...

PRESIDENT MOUL: Time.

SENATOR WARNER: I have my light on.

PRESIDENT MOUL: Thank you, Senator Schmit. I'll recognize now Senator Hall, followed by Senator Warner, and Senator Nelson. Senator Hall.

SENATOR HALL: Thank you, Madam President. The point that Senator Warner brings up about the unique class is a very good point. I would argue that the special class that is out there is the special class that entails all of those sales that don't charge whatever the local sales tax is at the point of sale; that they are the class that is treated special, because their point of delivery happens to be outside the jurisdiction of that entity that has the local sale. Now whether or not the florists