

SENATOR HALL: Thank you, Madam President. As Senator Lindsay mentioned, it was a bill that he brought...that we brought to the Revenue Committee. It is the same issue that was dealt with in the previous amendment that was adopted as it related to political parties and the campaign committees. It deals with the admissions question, admissions tax, sales tax, as it relates, in this case, to zoo memberships. The argument that the Revenue Department made, this has been ongoing for about, I guess, now almost five years, was that there was no difference between the annual membership and the membership...or excuse me, the admissions that were charged on a daily basis. Currently, any admission that is a daily fee, if I walk up to the...to the door at the zoo, whether it be in Lincoln or the one in Omaha, and walk in, a portion of that admission cost is represented in sales tax. The reason for the exemption in the past, with regard to a membership, is that the individuals who bought the membership received more than just the right to enter or the admission to the facility. In this case, it was the opportunity to vote on issues. They received mailings, a publication that was put out monthly. They had the right and ability to use the facility beyond the regular hours when anyone else who was just a general patron would have access. So there were a number of things that made the distinction between just a regular admission and those memberships that were sold once a year, on an annual basis, and provided a large portion of the operating budget for specifically the Omaha zoo which, frankly, happens to be in my district. This amendment just says that for purposes of taxation, those memberships are outside the admissions tax. They currently are collecting that tax. The amount, I think, is approximately \$30,000 that has been collected in the past year, the first year that it was collected. There was discussions for at least three years that I know of, I'm thinking possibly four, before they...and there was introduction of this bill at least two other times on this very issue. It has gone the same fate of the previous amendment in that it came very close but no cigar. And my purposes for offering it are right now, along with Senator Lindsay, are that I feel that it deserves an opportunity to be voted on by the entire body. I would urge the adoption of the amendment as offered by Senator Lindsay.

PRESIDENT MOUL: Thank you, Senator Hall. Senator Moore, followed by Senator Labeledz. Senator Moore.

SENATOR MOORE: Madam President and members, I rise, I think, to