

barrier and we should do it now. We should send a message to the average middle class taxpayer in this state that we are going to protect their interest, their interest. Instead of worrying about the lobbyists out there, we're going to protect their interest.

SPEAKER BAACK: One minute.

SENATOR ASHFORD: Thank you.

SPEAKER BAACK: Thank you, Senator Ashford. Senator Withem.

SENATOR WITHEM: Mr. Speaker, members of the body, I have a couple questions for Senator Hall if he could respond, operational w this would work.

SPEAKER BAACK: Senator Hall.

SENATOR WITHEM: Senator Hall, number one, I've read the language and it appears to be somewhat general. I'm assuming that references back to some rule and reg writing authority the department has to put this into place operationally, is that correct?

SENATOR HALL: That's correct.

SENATOR WITHEM: Number two, my theory on a sales tax is that it is a tax on the final consumer and not various stages along the process, so I'm assuming that the individual that pays is the person that pays the lawyer's bill, the person who contracted with the architect to have a building designed or an engineer to have something engineered for them, when they pay those services they will pay whatever the applicable sales tax rate is in addition and then the architect, engineer or attorney will remit that back to the state.

SENATOR HALL: That's correct.

SENATOR WITHEM: Okay. Those are the two questions I just wanted to make sure. I assumed that was the case, but I wanted to make sure that that was the intent. I recall a year ago at this time when we were discussing LB 1059 and Senator Hall was very helpful in the passage of that bill, at least 90 percent of the time he was at any rate. One of the things he did want to discuss at that time was an alternative system of funding and so