

or Missouri, then I've added that much to the income of the person in Nebraska I do the business with, and...

SENATOR HALL: Well, on a...you would add...that would be on a gross basis, it would have to be...I mean, the income wouldn't be raised by that much.

SENATOR DIERKS: Oh, I am sure that is right. What I am saying is not just for veterinary medicines, though, Senator Hall, we are talking about whatever else a person buys when he is in that other state, and it happens. I have seen it happen.

SENATOR HALL: But don't we have a sales and a use tax in Nebraska?

SENATOR DIERKS: For what?

SENATOR HALL: Well, I mean, it's...we are amending the sales and use portion of the tax. In other words, if I do buy that product over in Iowa or Kansas, wouldn't it be subject to the use tax, which is really just a way of saying the sales tax that you bought someplace else? In other words, remember the old arguments on the ag machinery, that even though it was bought across the border, it was still subject to the use tax, and I would argue that that would hold true on the \$2,000 purchase that you are talking about. Now clearly the question of whether or not we collect it is a whole other issue, but my point is that there is still a revenue loss, and I don't think it is going to be offset by the, I guess, income that will somehow be derived. And, Senator Dierks, I appreciate the candid response that you don't think there is going to be a need to raise that revenue. But I guess for purposes at a minimum before we are done at the end of the year we are going to have to balance the budget, and I would guess that that \$5.7 million that is reflected in the biennium in the fiscal note is going to have to be weighed in there. I don't think that this body is going to ignore that for purposes of establishing our budget. And it is just an issue that says, look, we are addressing an issue that I think is brought very honestly by Senator Dierks, as all the (interruption)...

SPEAKER WITHEM: One minute.

SENATOR HALL: ...that he addresses are, but the question is one of a policy decision, not only in the tax code area, as Senator