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LB 106

I suppose that they are going to be successful.

SENATOR HALL: But isn't it true that you've been in a number of larger cities?

SENATOR DIERKS: Oh, yeah.

SENATOR HALL: And you've seen a number of different menus.

SENATOR DIERKS: I've seen a number even in small cities.

SENATOR HALL: And things like shark, which happen to be one of the newest residents of the Henry Doorly Zoo, are food for consumption. They swim around the aquarium. They may ultimately end up, ordinarily, I would think depending on your definition and what...

SPEAKER WITHEM: One minute.

SENATOR HALL: ...part of the country, what part of the world you come from, they are ordinarily food for human consumption. What definition do we use to define whether that sales tax exemption comes into place, because I've eaten shark. How do we determine whether they're exempt from the sales tax or whether they're not, because I don't think with this definition we're giving much direction to the Department of Revenue and it becomes a very subjective determination that is going to come back and bite us, whether you support or oppose the legislation that's before us. And I know we've run out of time, but I would like you to answer that question, if you would.

SENATOR DIERKS: Okay, Senator Hall, if you would look, we're using the Nebraska sales and use tax regulations manual, put out by the Department of Revenue. If you'd go over to page 36, regulation 1062 on animal life, it says that sales of any form of animal life...

SPEAKER WITHEM: Time. Senator Hall, you're recognized to close on the amendment.

SENATOR HALL: Thank you, Mr. President, members. Must have used up all my opportunities...

SPEAKER WITHEM: I'm afraid you did, that was three speaking opportunities.