

arguments that's used somewhat on the bill that should it be enacted, why, other states would probably follow suit and, therefore, that sales tax collection requirement might end up being nationwide. I guess I would have two reactions to that. One, it would be great if that does happen because it may resolve an issue that has plagued the states for a great many years and that was finding a way to collect use tax on these kinds of goods which compete with the retailers who do pay their sales tax or collect their sales tax rather from Nebraska residences and it's certainly much more fair to do that. In addition, I have to admit that i...if anything, if other states did not do it you could certainly make the argument with the passage of LB 559 that is going to be on Final Reading which the income tax is limited to Nebraska sales only, that those states and it seemed as I recall one company, 98 percent of their sales were outside of Nebraska. With the passage of this, if a state did not like to be covered and we were the only state that was requiring it it ought to be a great incentive to attract catalog companies to locate in Nebraska. With LB 559, if that passes, they're not going to be subject to sales tax, they aren't going to be affected by this law, ought to be a great economic advantage if that is a case at all that...that could be made. And finally and most importantly, far as I'm concerned, the people who do pay taxes deserve the zealous enforcement of tax responsibility of others. It's only fair for those people who do pay their sales tax from a Nebraska retailer, those who purchase goods outside of the state through a catalog and are therefore avoiding the tax is certainly an inequitable situation that ought to be addressed. Finally, the are...there are legis... there is legislation on the books now. Those of you that were here in the eighties will recall when Senator Hefner tried a number of times. In fact, we did enact legislation attempting to establish a tax nexus for some of these, but that clearly was... is... exceeds the constitutional limits of Bellas Hess Supreme Court decision and has been ineffective. There's been many efforts tried over the years, including education, information campaigns, actively lobbying the Congress to pass national legislation and nothing so far has really worked. The only other options you hear about is that I believe it's Maine that has a program which I certainly would not support or endorse, although it was suggested we might do that, but Maine I believe has a...kind of a surcharge in effect on their personal income tax that it just assumes that they individual would buy so much from a catalog and they pay, in effect, a surcharge to the...in an equal amount or a determined amount that they would