

also be buying tax-exempt goods through catalogs. Well, obviously, that would be a ridiculous approach. I can't imagine anybody wanting to support that, but I would hope the... Oh, then one other thing that is suggested that it's going to be expensive to collect because there's an A bill with it, under the multistate tax commission they estimate that'd be 17.5 million dollars of additional use tax that could be collected if it was collected from catalogs and, based on the A bill, that would come out to about fifty-seven hundredths of one percent collection fee, which is substantially less than what we otherwise pay and certainly would be a cost-effective approach in the event that that amount of money was spent to do it. But I would hope the Legislature would not abandon its historic policy to try and collect use taxes fairly and equitably and this is a method which I believe can work and would work and I would hope that, contrary to some of the opposition you had, that you'd be willing to vote yes on this bill and give it a chance to be put into effect. I assume it would be a test case, but I have a reason to expect that that test case would be upheld as far as the constitutionality of the bill. I'll leave the motion up there for a little bit if somebody wishes to respond to what I said.

PRESIDENT ROBAK: Thank you, Senator Warner. Senator Abboud.

SENATOR ABOUD: Yes, Madam President, members, I'm sympathetic to what Senator Warner had to say about his piece of legislation and I can recall Senator Hefner's efforts to deal with this proposal. I even recall when he went back to Washington and talked to some of the members of Congress about this issue and, up to this date, nothing has really changed over the issue except maybe our attempts to become more ingenious about trying to collect this type of tax revenue. I think that the decision of the Supreme Court back in '92 clearly affirmed the issue that the states are going to be unable to receive this types of... this type of tax revenue and I am sympathetic to what we're attempting to do. I think that it... it is an issue that maybe for some states should be addressed and maybe some other state can take it as a test case, but my concern is what will happen as a result of the passage of LB 136 and that would be that it could actually end up costing the State of Nebraska money, not only in the form of that A bill that Senator Warner noted but also in the loss of jobs, and that would be from the language which states that, on page 12 or on page 2, line 12, where it talks about minimum contacts with the state. In determining