

what is, in fact, minimum contacts is certainly solely up to the Tax Commissioner and it could, in fact, be as some of the companies that you receive letters, at least I've received letters from, that have discussed that these companies that involved in telemarketing, the retailers have a minimum contact with the State of Nebraska. It would require those companies to provide the records to the...our Tax Commissioner in hopes of raising some revenue from it and in hopes of making a test case and I think what it will result in is fewer companies using our facilities to help sell their products, and that's where I feel that it really doesn't make a lot of sense since the law is still unconstitutional and there may in fact be some state that may challenge it and may in fact win and that will be fine and then all states will be on an even keel and they can all raise the revenue, but I don't know if that's ever going to happen. And the hope that the Congress will change the law is always I guess hope springs eternal, but up to this point there has been no change at the federal level and I don't foresee anything on the horizon that would change their minds. I see the passage of LB 136 is actually reducing the amount of revenue that the state will collect. As I said, I'm sympathetic to what Senator Warner is trying to do here and maybe, in fact, it will occur. Maybe it will be that one shot in a thousand or a million or whatever that the Supreme Court will suddenly say, well, I guess we've been making mistakes since 1967 on this issue and that, in the past, we're going to change our mind and allow the states to collect revenue from these types of sources. But I don't see that happening so I'm going to be voting against the amendment. I appreciate Senator Warner allowing us to speak on this issue and he'll have an opportunity to respond to my comments. Thank you.

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

SENATOR WILL: Thank you, Madam President, members of the body. I rise to agree completely with Senator Warner. He is absolutely correct. There is, I will only speak briefly, there is absolutely no reason from a tax policy point of view to treat mail order sales any differently than you do any other type of sales. This is an issue that has been recurring. It is something, frankly, that we need to address at the state level. It's a very fluid area of the law at the federal level. There have been conflicting decisions, depending upon the circuit that has decided it. The United States Supreme Court has never come down firmly with a position on it. I think the least we could