

telemarketing companies would be required to report the sales for purposes of collecting the sales and use tax, which I believe, as well as the telemarketing companies believe would result in these companies employing other telemarketing firms outside the State of Nebraska so that they would not be burdened by this unconstitutional tax. I am sympathetic to what Senator Warner has to say about this issue. It is something that should be addressed at the federal issue, federal level. It is something that I do support. It is an issue that I feel would be good for the State of Nebraska if we were allowed to do this. Unfortunately, the cases that the U.S. Supreme Court has come down on, dating back to the Hess case, and then the recent 1992 case, provide that, the Quill case, in 1992, provide, let's see, the Quill case was '85. There is another 1992 case, oh, Bellas Hess, yeah, that...well, let's see, the Quill case was in '92, the Bellas Hess case was in '67, and these cases clearly provide that even though the states would like to make these changes in tax policy, that federal law prohibits this type of action, and I believe that the best recourse to this would probably be to contact our congressmen and women, our senators, encourage them to have a greater concern for the tax base of state governments. What will result by the passage of this bill is, as Senator Warner noted, it will become a test case, probably will not be decided for a four or five year period. At that time, Nebraska will lose those jobs that are currently employed in the State of Nebraska. I feel that if some other state wants to take this issue up, there certainly hasn't been a shortage of litigation in this issue, and I am sure some other state will take this issue up, and will allow that state to bring the issue up before the Supreme Court, and it should satisfy our concern as to whether or not this is a constitutional approach to dealing with taxation. But I don't feel that the State of Nebraska should be a test case, we have too much to lose. And I see very little, if anything, to gain by the overriding passage of LB 136. So I urge the Legislature to sustain the veto of the Governor. Thank you.

SENATOR HALL: Thank you, Senator Abboud. Senator Warner, your light is next. Thank you. Senator Wickersham, on the motion.

SENATOR WICKERSHAM: Very briefly, Mr. President. I rise in support of the override motion. I don't agree with the analysis of the Attorney General, I don't agree with what Senator Abboud told you, I think it is a proper issue to be settled in the courts. I agree with Senator Warner's position in that he is