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LB 382

special car rental tax. All of those are existing tax bases which are triggered by this new economic activity of somebody coming here and attending a convention.

SENATOR CHAMBERS: Senator Landis, when the state taxes are to be calculated, will they first deduct any local taxes which will be levied against all of this extra spending, wherever it takes place, or will there be a growth amount on which the state and the city will say we would derive a certain amount of tax?

SENATOR LANDIS: I'm trying to envision what your question means. And I guess it might be like this, in Omaha where they have a local tax...

SENATOR CHAMBERS: Let me ask this,...

SENATOR LANDIS: Okay.

SENATOR CHAMBERS: ...does the state get any of the hotel tax?

SENATOR LANDIS: A portion, I believe, I believe we get a portion.

SENATOR CHAMBERS: I didn't know that, that's why...okay.

SENATOR LANDIS: I'll tell you what, I think it's divided two ways. I think the counties get the majority of it, and off the top of my head, although subject to checking out later, I think there's a small portion that we get. That's off the top of my head.

SENATOR CHAMBERS: I thought it was a city and...

SENATOR DIERKS: One minute.

SENATOR CHAMBERS: Okay.

SENATOR LANDIS: It could be the city and the county, Ernie, and I've...and I just don't keep that in my head that clearly.

SENATOR CHAMBERS: But, if there is a portion, then the only thing that could go toward attributable revenue under this bill