delivered in Nebraska. Now, if that car were sold in Nebraska, in the ordinary course of business that we're used to, the sales tax would be payable by the seller at such time as the car was sold. Correct?

SENATOR BROMM: It's actually paid for by the buyer.

SENATOR BEUTLER: Well, but the seller collects.

SENATOR BROMM: Correct.

SENATOR BEUTLER: Okay. If you're dealing with...

SENATOR BROMM: The courthouse collects, the...the...you pay the sales...I'm sorry, Senator Beutler. You pay the sales tax when you go to register the car at the courthouse.

SENATOR BEUTLER: When you go to register the car.

SENATOR BROMM: Right.

SENATOR BEUTLER: Okay. So the seller...what taxes does the seller collect right now? Any at all?

SENATOR BROMM: No, if they're a licensed dealer, they have an obligation to furnish the form...the form to the party to take to the courthouse. And I believe they file a copy of that form with the Department of Motor Vehicles or Department of Revenue. I'd have to check on that, but I think it's more than a one-part form, and the dealer sends in one part, and the other part goes to the buyer, who takes that to the courthouse and pays the sales tax.

SENATOR BEUTLER: Okay. And so in a situation where there is a local dealer that is going to be responsible for delivery in Nebraska, will it be that dealer's responsibility to take care of the forms and the...all of the matters relating to the registration of the car and the payment of the tax?

SENATOR BROMM: Yes, and I kind of...I kind of glossed over that in the opening on the bill. But one of the pro arguments for the language on page 15 and if the sale takes place out of the