

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE  
Transcriber's Office

March 2, 2000

LB 973

SENATOR JANSSEN: ...that the tax must be paid.

SENATOR CHAMBERS: Oh, excuse me. Suppo...this says no person or a person or common carrier shall not haul or transport this liquor. Where could a person get liquor outside of Nebraska without paying a tax on it?

SENATOR JANSSEN: You couldn't. If you bought it in...let's say you bought it in Wyoming...

SENATOR CHAMBERS: Um-hum.

SENATOR JANSSEN: ...and you paid the tax in Wyoming, that's fine. But if you did not pay the tax in Wyoming, you would have to pay it here.

SENATOR CHAMBERS: I understand what the bill is saying, but what I'm trying to get clear, because this is a new area for me, where can a person purchase liquor without paying a tax on it at the time of purchase?

SENATOR JANSSEN: Nowhere in this country as far as I know, Senator Chambers. If you make the purchase, you have to pay it. If you...

SENATOR CHAMBERS: So what...okay, what is the purpose of the bill then?

SENATOR JANSSEN: The purpose of the bill is if you ordered that liquor, say from California or wherever, why, that tax must be paid somewhere. If it's not paid in California, it has to be paid in Nebraska.

SENATOR CHAMBERS: And the person who receives the liquor would see a stamp that indicates whether the tax has been paid or not.

SENATOR JANSSEN: Or he would have it on a receipt, marked tax on that.

SENATOR CHAMBERS: So now that brings me to the enforcement part. If I order some liquor from California or wherever I can order it from and then not be taxed, how are those who enforce