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LB 973

liquor laws in Nebraska going to know that I have that liquor and did not pay a tax on it?

SENATOR JANSSEN: That's the problem. We have nothing in our statutes right now that says it must be paid. This would put them in there.

SENATOR CHAMBERS: But how are...how...

SENATOR JANSSEN: There are forms at the Department of Revenue that you can pick up and do this.

SENATOR CHAMBERS: But here's what I'm asking. How are they going to know that I got liquor that I didn't pay a tax on?

SENATOR JANSSEN: They're not.

SENATOR CHAMBERS: So why do we have a piece of legislation that doesn't do anything?

SENATOR JANSSEN: Because it was not in there before. Now it is in the statutes. With this, it would be in the statutes that it must be paid.

SENATOR CHAMBERS: (Laugh) You mean something like the Bible said you must be born again.

SENATOR JANSSEN: (Laugh)

SENATOR CHAMBERS: But how does anybody know whether I've been born again other than if I tell them?

SENATOR JANSSEN: Well, if you...Senator Chambers, I've seen what you're getting at, but this is something the committee felt, and I feel also, that we are losing so much revenue from these out-of-state transactions and we had no way to set any rules or regulations. First, we have to have a rule in there and then we have to have some regulations to follow that.

SENATOR CHAMBERS: But you...you...you cannot find out who these violators are. This would be a dead letter from my point of view, and I'm not in favor of putting something into the law