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LB 973

and to collect the taxes that are due. This bill does not involve, of course, the sales tax. It involves the excise taxes or the other taxes that are due specifically on the sale of alcoholic liquors. The primary change that it makes is one that indicates that even if I, as an individual, even if I, as an individual, bring alcohol into the state for my personal consumption that there is a liability for the tax. It does change that aspect of the law, but in that aspect it changes the law in conformity with the law that we would have with regard to the sales tax or other kinds of taxes that might be due on a product that was in a transaction. Now, Senator Chambers suggests that we might have difficulty enforcing the law. I admit that we might have difficulty enforcing the law. Does that mean that it is unenforceable and a useless law to have? I don't...I don't think so, and I will again suggest to you that it is at least a beginning in this area to find or to put in place parts of a solution to a problem that we and other states are increasingly going to experience in terms of transactions that purportedly take place outside of our state boundaries but ultimately wind up within our state boundaries but not subject to our state's general...

SENATOR SCHIMEK: One minute.

SENATOR WICKERSHAM: ...excise or sales taxes.

SENATOR SCHIMEK: Senator Landis.

SENATOR LANDIS: Thank you, Madam President, members of the Legislature. I had an individual ask me some questions of the bill. I couldn't answer. I gave Ray some advance notice I'd like him to answer some questions so I could, for the record, and these were passed on to me by an interested party. First question: Will a person from Nebraska who is visiting another state still be able to purchase wine, beer, or hard alcohol and have it shipped home as a convenience? My friend happens to go to California. They go to the wine fields. They buy one of those boxes. They ship it home. They were concerned that they were doing something wrong under LB 973 and, Ray, your thoughts on that situation.

SENATOR JANSSEN: Senator Landis, if they pay the tax in