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LB 973

for this bill because they may not get any money from under it because all liquor could be taxed someplace else, for all we know.

SENATOR JANSSEN: That's...that's correct. If you buy some liquor in Colorado and pay the tax there, as long as it's paid in that, that is a...what you call, you have the word for it, reciprocal...

SENATOR CHAMBERS: Uh-huh.

SENATOR JANSSEN: ...between states...

SENATOR CHAMBERS: Sure.

SENATOR JANSSEN: ...that as long as the tax is paid in one state or the other.

SENATOR CHAMBERS: Now to get into this bill, suppose a person could make a purchase of wine someplace in California, even illegally.

SENATOR JANSSEN: Um-hum.

SENATOR CHAMBERS: Somebody might go to a wine field and be a good friend of Ernest and Julio Gallo or their descendants and they'll say no wine should be sold before its time and it's not the time to sell this wine so we're going to give you this carton, we're going to give it to you. So you bring that wine into Nebraska. If this bill were in effect, that person would be required to pay the appropriate taxes on that wine in Nebraska. Is that right?

SENATOR JANSSEN: Yes.

SENATOR CHAMBERS: Okay. Now when must the person pay the tax?

SENATOR JANSSEN: When it...when it is delivered. That's the way the wholesalers and retails have to pay it.

SENATOR CHAMBERS: Well, we're not talking about wholesalers and retailers...