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LB 171

the retailers may be outside the state of Nebraska, it's no skin off their teeth if someone doesn't collect the sales tax. The third way that they've narrowed it is that they have set a sunset here that you have until the end of 2003 to do this. It's a very short period of time. This mandate may well extend past 2003, and I'll put that on the record now, but this exemption has a fairly strict sunset. It's going to be harder to remove that sunset because you're going to have to come back and justify that for these last three years you've been sitting on your hands. They know today that they're going to have to move over to digital. It's not fanciful conjecture. It's true. And so I think that the committee has done good work here. It's a harder standard...

SENATOR CUDABACK: One minute.

SPEAKER KRISTENSEN: ...to do, quite frankly, even though I make fun of the Revenue Committee. It's not...I mean they...they actually ha...set down and make people justify doing what they're doing and that is extremely good and the committee needs to be congratulated for that and we didn't always do that in other years gone by. There's also a three-year period that they have to file for their refund. That narrows it even further. Quite frankly, I think this is going to be perhaps a new approach and standard towards exemptions and one that we all ought to look at, is to see how much money we really do lose on those exemptions. Now once the committee amendment is adopted, if it is, I want to talk about why it's good policy to do this particular exemption, but right now we're going to focus on what does the committee amendment do. The Revenue Committee has done good work here. They've narrowed it down. They've tightened it up and, again, I'd like a lot...I'd like a broader exemption. I don't think that's reasonable at this point in time. I plan to vote for the committee amendment.

SENATOR CUDABACK: Thank you, Senator Kristensen. Senator Beutler, on the committee amendments to LB 171.

SENATOR BEUTLER: Senator Cudaback, I'd like to ask Senator Wickersham some questions, if he's...

SENATOR CUDABACK: Would you yield, Senator Wickersham,...