

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE  
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to the state, which is built into the price of the alcohol.

SENATOR CHAMBERS: No, you're getting ahead of me.

SENATOR JANSSEN: All right.

SENATOR CHAMBERS: I just want to know who pays the tax. You said the distributor.

SENATOR JANSSEN: In...the distributor or not...the wholesaler pays that tax, the first one.

SENATOR CHAMBERS: And what you want to do, in your bill, is shift the responsibility.

SPEAKER KRISTENSEN: Time.

SENATOR JANSSEN: No.

SPEAKER KRISTENSEN: Senator Chambers, you may continue.

SENATOR CHAMBERS: Thank you, Mr. President. LB 973 would shift that responsibility to the consumer. Isn't that right?

SENATOR JANSSEN: Only if it is shipped into the state by the consumer. If it comes to the distributor now, the distributor pays that tax.

SENATOR CHAMBERS: You're not...you're jumping ahead of me. Right now, the only one responsible under Nebraska law for paying that tax is whom, if anybody under Nebraska law is responsible for paying it?

SENATOR JANSSEN: Which tax? The sales tax or the excise tax?

SENATOR CHAMBERS: The...no, we know whoever pays...whoever buys it pays the sales tax.

SENATOR JANSSEN: That's right.

SENATOR CHAMBERS: This tax that you want LB 973 to deal with.