

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
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SENATOR JANSSEN: That is the...that is the sales tax when it is brought into this state and the appropriate tax that is put on that bottle. I'm sure...

SENATOR CHAMBERS: No, this bill is not about the sales tax.

SENATOR JANSSEN: Yeah.

SENATOR CHAMBERS: This bill is about that other, what you call, appropriate tax, because the liquor purveyors feel that there is unfair competition. Now, there is no unfair competition when we just talk about the sales tax, because whenever the purchase is made by the consumer the sales tax is paid there right now, even without this law. Isn't that true?

SENATOR JANSSEN: No.

SENATOR CHAMBERS: Okay. Tell me when it is not.

SENATOR JANSSEN: When the bottle of wine, the case of wine is sent into the state of Nebraska, the sales tax is not paid on that product that comes in.

SENATOR CHAMBERS: It's not paid in Nebraska.

SENATOR JANSSEN: Or in the state of origin.

SENATOR CHAMBERS: So in other states, if they have a sales tax, they sell liquor without collecting a sales tax. Is that true?

SENATOR JANSSEN: I couldn't hear you, Senator Chambers, sorry.

SENATOR CHAMBERS: In other states where liquor is sold, even if that state has a sales tax, liquor is exempt from their sales tax? Is that what...

SENATOR JANSSEN: No.

SENATOR CHAMBERS: ...you're saying?

SENATOR JANSSEN: No.