

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
Transcriber's Office

March 22, 2000 LB 171

PRESIDENT MAURSTAD: Senator Wehrbein, on the Janssen amendment.

SENATOR WEHRBEIN: Thank you, Mr. President, members of the body. Senator Janssen, I am empathetic but not sympathetic to what you're talking about, mostly because I've had this brought to me, too. Rock haulers have a particular problem with this, paying taxes on their transportation services. And I don't know all the ramifications like those on the Revenue Committee are, but I know that there's, if not hundreds, there's certainly dozens of instances out there where people are paying sales tax. I mean you can get around it on some transportation just like you could on yours by doing your own hauling or something like that which hauling rock is one way you do the rock, pay for the rock yourself, pay for the trucking yourself and you don't get that charge. But what I really wanted to have is a dissertation, if I may, from Senator Wickersham, if you have any comments. This is another picking away really at sales tax which the e-mail issue is a big one and maybe this isn't the right time to go into the e-mail sales tax. But certainly this is when we find what's going on here where we're paying sales tax of \$600,000 here and \$600,000 there, pretty quick you're adding up to quite a bit of money. And the sales tax, I said e-mail, I mean e-commerce. I mean we're not headed anywhere there, but that thing is changing rapidly every day. And I don't know whether you have any comments to make, but it applies to what we're talking about when you talk about sales tax exemption because certainly there's more commerce going on all the time daily and with no sales tax being paid. And I don't know if it's the proper time to ask, there's a meeting in Washington here in another month that I intend on going to, but we're going to be starting to lose our sales tax base I believe in due time. And I just wonder if there's any appropriate comments that you would have on that, as Chairman of the Revenue Committee.

PRESIDENT MAURSTAD: Senator Wickersham.

SENATOR WICKERSHAM: Thank you, Senator Wickersham. Yes, there are a couple of comments that I think I could make. One is that the sales tax in general presents a kind of a paradox to us. If you ask persons on the street what tax do they think is the fairest and which tax are they the most willing to pay, they