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really have more at risk than Nebraska does, just based on the demographics, not only the number of people in their state but where they buy. Let's throw in further complications--Oregon, with no sales tax at all; Pennsylvania, that doesn't tax clothing, for example--and all of a sudden we need all 50 states to agree to belong to this if it's really going to work, in my opinion. Now I think it's intriguing to look at the whole process here, but, again, the practical application is what makes me want to be a bit cautious. And I think that we can continue to study this issue, but I hope that we don't put so many resources toward trying to belong to this and then it's going to implode, basically, and all of a sudden those resources are out the door and we've sent Department of Revenue people all over the country to meetings, to conferences, to what have you, and what do we end up with? Something that doesn't work. So I hope that, with all due respect, Senator Landis, we can approach this...

SENATOR CUDABACK: One minute.

SENATOR SMITH: ...with a great deal of caution. Thank you.

SENATOR CUDABACK: Thank you, Senator Smith. Senator Janssen.

SENATOR JANSSEN: Thank you, Senator Cudaback. Members of the Legislature, being as everyone else is talking about the bill and not the committee amendments, I think that I might as well also. Yes, Senator Landis, we are long overdue on this, and, thank goodness, the whole country is thinking about it now. And this will pave the way for us to regroup some of those taxes that we are losing to out-of-state mail orders. A year or so ago, I had a bill that would impose a shipping license and tax collection on alcoholic beverages. Alcoholic beverages are different. When the repeal of prohibition came on, there was a provision set that we could collect taxes from shippers into the state on alcoholic beverages. I wish we could do the same with tobacco. Senator Jensen and I have got a bill in Revenue right now that does start to address that problem with tobacco coming into this state that no taxes are paid on. I don't know whether we can do it or not, but it's a step in the right direction, and anything that we do in this state to help bring in a few extra