

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
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FLOOR DEBATE

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of the statutes, we were able to catch these. Because they would have made inadvertent alterations in the tax base. And it simply allows us to collapse into central places working definitions of our exemptions which are now spread over the statutes in several different places. So I would ask for the adoption of this, and then we can get on to the merits of LB 282 again. By the way, there's an interesting story over the weekend on the collection of sales tax from large "dot com" retailers, which I'll be happy to share with you, because it certainly relates to the topic of LB 282.

SPEAKER BROMM: Thank you, Senator Landis. You've heard the opening on the Landis amendment. Is there any discussion on that amendment? Seeing none, Senator Landis, do you wish to make any further remarks? He waives closing. The question before us then is the adoption of the Landis amendment. All in favor please vote aye, and opposed vote nay. Record, Mr. Clerk.

CLERK: 27 ayes, 0 nays, Mr. President, on the adoption of Senator Landis' amendment.

SPEAKER BROMM: The Landis amendment is adopted. Further discussion on the bill? Senator Landis.

SENATOR LANDIS: Over the weekend you might have seen a news story about major "dot com" retailers who will begin levying sales tax for states like ours. These are Internet providers. And generally speaking, Internet providers have not been collecting sales tax. But here's the interesting thing. The major "dot com" retailers have on occasion given coupons that are usable at the stores in which those...the related retailer does business. Barnes & Noble has two operations: one Internet, one bricks and mortar. There is in fact a clear delineation between the two, and we've not been able to tax "Barnes & Noble.com." We do tax Barnes & Noble when you buy in Nebraska from a Barnes & Noble bookstore. However, some of these retailers have wanted to issue coupons that an Internet customer could take to the store and use at the bricks and mortar store. Other retailers have wanted to respond to customers who said, look, I ordered it on the Internet, but I'd like to do a return; can I take it to the local store for a