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morning, but I have been listening ever since then. Like in this particular agreement or compact or whatever you want to call it, if...as far as it has to go nationally, right, in the end, before it's going to work?

SENATOR LANDIS: It doesn't have to go national. The triggering amount, Pat, is ten states, and 20 percent of the population. Thirty-some states are working on the project now. Does not have to go to 45, or doesn't have to go 50 states. You can have a significantly less amount, and it still would be in effect.

SENATOR ENGEL: But the thing is, is as far as any state in the Union who would not decide to agree to this over a time period, and they would decide, I'm not going to become part of this, so they would not have a nexus, so to speak, in the state of Nebraska, or the state of...any of these states, then how could you keep them from...how would you force them, anybody out of that state, paying taxes, paying these sales taxes?

SENATOR LANDIS: Understand that we're not forcing anyone to pay taxes. Let me say again that it is a voluntary arrangement, in which companies who could...companies volunteer the collection of sales tax. Now, the state laws indicate that you're supposed to pay that sales tax, but nobody does. And the retailers cannot be forced into collecting the sales tax for us. Retailers would do it because this would offer them a simple method of compliance, and it also removes the risk that they might trip up, establish nexus in a state, and then be compelled to collect taxes, and not get the benefits of this virtue. So there is no compelling of retailers to pay taxes in this system.

SENATOR ENGEL: Okay. I'll just go just a little bit further then, if I might. You have a state who decides that we are not going to comply, we're not going to have...I mean, encourage any of our manufacturers or retailers or whatever to comply with this. And therefore they...more and more companies would happen to flock into that state to do their Internet sales. Is that...is this a...they don't want to volunteer, in other words. That's what I'm saying.

SENATOR LANDIS: States don't volunteer their companies, and