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SENATOR LANDIS: If they don't want to comply, the benefits of not complying will be equal across the country. They will not differ by geography. There is no geographical favoritism here. You don't beat this system by having no sales tax in your state, because it's not your state taxes that we're concerned with. It's the out-of-state part of the operation that you're concerned with, and that will be essentially the same for everybody, which is, everybody has 49 other states that they are not domiciled in.

SENATOR CUDABACK: Time.

SENATOR ENGEL: Thank you.

SENATOR LANDIS: There is no geographical benefit to be in or out of this bill.

SENATOR CUDABACK: Thank you, Senator Engel. Senator Wehrbein, on the advancement of LB 282. Is Senator Wehrbein on the floor? Here he comes.

SENATOR WEHRBEIN: Mr. Speaker, I just wanted to yield my time to Senator Landis if he had some other things to talk about, since he was on his last time frame.

SENATOR CUDABACK: Senator Landis, you have about four and a half minutes.

SENATOR LANDIS: Oh. Thank you. I just don't think I've gotten to the heart of Pat's question. I'm...there's a look on his face that says I haven't been clear. Is...retailers at the first level, and for the next, you know, number of years, will either comply or they won't. They will volunteer or they won't. And that decision won't be based on geography; it will be based on whether they want to or not, whether they think there's an efficiency or not, if they think there's a risk of running afoul of a state sales tax law and having a problem with gaining amnesty or being audited or whatever, and choosing to comply in this way rather than to run that risk. Understand that to create ratification and certification the operating principle