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advertising does not include...does not include advertising consulting, designing artwork or advertising campaigns, or performing any other creative process that may result in purchase of casino advertising. The casino advertising would be taxed if the seller of the advertising is located in this state and the advertising is to be broadcast, circulated, and displayed in this state. An example would be if Ameristar would purchase advertising space in that paper in Omaha, the Omaha World-Herald. The World-Herald would be responsible for collecting the sales tax on the cost of that advertising space. I'm sure you have all got e-mails from radio stations, so on and so forth, saying we'll be paying that sales tax, They would be collecting that sales tax from those casinos, or whatever they are, racetracks, or whatever they are, in the other states. An example of that would be if Bluffs Run purchases air time on television. The television station would collect the sales tax on that air time purchased. In a January 26, 2003, World-Herald article, they cited figures obtained from the Nebraska Racing and Gaming Commission that stated that more than \$5.5 million in advertising dollars went to Omaha firms, including the World-Herald, compared with \$2 million to Iowa companies. An initial rough estimate by the Fiscal Office, based on these figures, estimates that this tax would raise, this a rough figure, this tax would raise approximately \$170,000 for this state. This article shows that the majority of the advertising being conducted by the casinos in Iowa is being directed at Nebraskans through the use of our media. I believe that this would also be true for some neighboring states. Since the casinos are targeting Nebraskans with our media to cross our borders in games in other states, I believe it is only fair to try to address this issue by having these organizations be responsible for their use of the media in this state. And I would try to answer any questions you have. I think this is a fair taxation. Those stations are not paying that tax. They are collecting that tax. We've heard this about the grocers, why, you're just collecting the tax. So what's good for the goose is good for the gander. So I hope you'll adopt this. Thank you.

SENATOR CUDABACK: Thank you, Senator Janssen. You've heard the opening on AM1376 which is an amendment to the third component