

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
Transcriber's Office
FLOOR DEBATE

April 23, 2003 LB 759

of the divided committee amendments to LB 759. Open for discussion on that amendment offered by Senator Janssen, Senator Connealy, followed by Senators Chambers and Vrtiska. Senator Connealy.

SENATOR CONNEALY: Thank you, Mr. President and members. I rise in support of this amendment. I think this is an innovative idea. You know, we're going to need to generate funds this year, and although this is not a large amount, I think that it is apropos. Lots of times you hear, well, why don't we tax everybody going across the bridge to the boats? Or how do we garner some of this revenue? I think that this is activity that's going on in Nebraska to support activity in the other states. I think it's an innovative and good approach. I know that New York proposed this too, and I rise in support of the Janssen amendment.

SENATOR CUDABACK: Thank you, Senator Connealy. Senator Chambers, on the Janssen amendment.

SENATOR CHAMBERS: Mr. President, members of the Legislature, if Senator Janssen's amendment had singled out one form of gambling and taxed the advertising on that form, it would be one thing. Senator Janssen is putting a tax on advertisements of something which is illegal in Nebraska. That distinguishes it from any other form of gambling. And people outside the state of Nebraska could advertise gambling of a kind which is legal in Nebraska and there'd be no sales tax. This relates only to a gambling activity which is illegal in Nebraska. I was mentioning to somebody that you would be required to have a tax stamp if you were going to sell marijuana. Marijuana is illegal, but it's taxed. And it does...even though it's smoked, it doesn't have to be taxed at the same rate as cigarettes. It is an illegal substance. If a person embezzles, if a person robs a bank, the person is required to pay federal taxes on that gain which is ill-gotten. If you embezzled money and did not pay taxes on it, you could be convicted for your failure to pay your income tax. If you gamble and the gambling is illegal, you are, nevertheless, required to pay federal taxes on illegal gambling. And if you don't, then you can be convicted of tax evasion. What Senator Janssen is offering is an amendment that