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FLOOR DEBATE

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30 seconds.

SENATOR CHAMBERS: Thank you, Senator Erdman. Thank you, Mr. Speaker. Members of the Legislature, a ballot issue is for the purpose of promoting the placement on the ballot of a particular question. The definition as it stands does not pose a problem as far as I'm concerned. Here's what happens with any tax measure. The statute lays out what is to be taxed and what the rate of the taxation will be. If an individual who operates a casino were to be required to pay a sales tax for advertising a restaurant activity, it would be for the casino operator to say I think this activity falls outside of the statute. That does not make the statute unconstitutional because the statute does not say, tax restaurant activities. It makes a broad category. If the person who is going to be the taxpayer feels that an item is being taxed which ought not to be, that particular tax on that item is challenged as it is when somebody feels there is too high an assessment on their property. If it is too high, that doesn't strike down the law. It changes the way that person's property is taxed. So if a ballot issue were before the public as to whether casino gambling should be placed on the ballot, or if it's on the ballot, whether or not that issue should be passed, if a sales tax were to be collected or there was an attempt to collect it from one of these casino operations, the casino operator would have to argue that this is political speech that I'm engaging in, therefore it should not be taxed. In my view it is not the activity of a casino that should be taxed because it is within the realm of political speech and political activity. Wherever that challenge is lodged, the body that would hear the challenge would make a determination as to whether this is political speech, which would be exempt from taxation, or if it constitutes the promotion of the specific casino's activity. The ballot issue will not say the public is asked to allow a casino operated by Casino A, B, C, or D, so maybe all four of those casinos would contribute money to one side or the other. And each one could say, this does not relate to my casino; it relates to the question of whether this type of gambling should be legal within Nebraska. That is political speech. It is not taxed because it is not promoting the activity of a specific casino. The more you try to put into this in terms of narrowing it and qualifying