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LB 759

wrong, but what the salmon sheet says is that the alcoholic beverage tax is without emergency clause.

SENATOR VRTISKA: Oh, excuse me. It does say that. So how do you start collecting \$3 million...?

SENATOR BRASHEAR: That's what you do collect when the bill becomes effective, which would be October 1.

SENATOR VRTISKA: Until...and through 19...and through 2004. What's the issue then on the cigarette and tobacco tax (inaudible), that there's no collection during that same period of time?

SENATOR BRASHEAR: The...to the point in time, we already have the cigarette tax being collected. So it is already a part of the status reports which the Appropriations Committee is using. We are talking about here additional revenue.

SENATOR VRTISKA: I understand that. The additional revenue begins in 2004 and 2005. But there's none in 2003 and 2004, is that what you're saying?

SENATOR BRASHEAR: There's no new revenue...

SENATOR VRTISKA: Okay.

SENATOR BRASHEAR: ...in those years. Yes.

SENATOR VRTISKA: I was just trying to get that...

SENATOR BRASHEAR: Only that revenue which we are deriving by reason of the adoption and effectiveness of LB 1085.

SENATOR VRTISKA: Okay. Well, I understood the income tax, because that obviously doesn't take place until after the income tax collection. But I was trying to figure out why the cigarette tax wouldn't in fact generate some revenue before that time. But okay, I understand that. That's really the only question that I had in looking at your sheet. I will sit and listen and try to get some more information about what some of