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SENATOR JENSEN: The amount of dollars that is in the transfer of property.

SENATOR CHAMBERS: So that talk about a tax on the privilege could...that should be just stricken, shouldn't it?

SENATOR JENSEN: Well, you know, you're an attorney or was trained in the law; I am not, but you are. Whether you call that a privilege or not, you are transferring the property. I suppose in legal terms that is a privilege, so you're taxing a privilege.

SENATOR CHAMBERS: Suppose you'd say there is here...and this wouldn't be the best way but just to try to make the point, there is hereby imposed a tax on the grantor executing the deed as defined in this section. Why don't you say there's a tax on the transfer and the grantor is the one who pays the tax.

SENATOR JENSEN: I would imagine that...

SENATOR CHAMBERS: And you determine the amount based on the value involved instead of talking about it's a tax on the privilege of doing something. Let me ask a question this way, and I know it's your time. What other privilege do you know that is explicitly taxed by the state of Nebraska?

SENATOR JENSEN: I can't think of one. There sure may be, but I cannot think of one.

SENATOR CHAMBERS: I don't think there is one. This makes no sense.

SENATOR JENSEN: Well, and I'm sure that whether the term "privilege" is a legal term, that I cannot attest to, but I can just...all I was is going back into the history of how this came about.

PRESIDENT SHEEHY: One minute.

SENATOR JENSEN: It was a federal tax that went away, or not tax, a federal stamp that went away and the state saw this as a