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contacts with the state, build up a nexus that makes them present in that state. When they're present in that state, they become liable for income taxes. And what's happening here is we're saying, look, we're not going to go backwards to see if you have a presence in this state. If you collect...why we would do that is we'd want you to collect our sales taxes. But if you were here, you'd also owe us some income taxes. The vendors say, look, we won't be hassled by lawsuits claiming that we have a presence; we'll cut that off as far as the past goes and, in exchange, we'll collect and remit voluntarily the sales taxes which you cannot now get from us, because there's a constitutional prohibition from doing so.

SENATOR CHAMBERS: And if I were purchasing a lot of books and the seller would put in their catalog, sales taxes must be remitted if you live in Nebraska,...

SENATOR LANDIS: Uh-huh.

SENATOR CHAMBERS: ...and I sent just the cost of the books, they could choose to send me the books or not, even if I didn't remit the amount of the sales tax. Is that true?

SENATOR LANDIS: That's true. This is an agreement between the vendors and the various states in this commission. It's not an agreement between the purchaser and any of those parties.

SENATOR CHAMBERS: So if I were purchasing more than \$100 worth of books each time I filed an order, what the vendor would do is determine...because they can, I guess, figure out if there are people who buy books from them regularly, because I get all these catalogs from the same bookseller, but anyway, that this person will stop buying books if the sales tax is collected, that vendor could determine whether or not that regular customer's business is worth more to the vendor than collecting the sales tax, as a convenience to the state. Okay, and I do understand better now than I ever have before how this would work, so thank you very much. Thank you, Mr. President.

SENATOR CUDABACK: Thank you, Senator Chambers. (Visitors introduced.) Further discussion? There are no lights on.