

different approach or a different interpretation with regard to the way the statutes read on this particular issue. There has been no tax collected prior to January 1 of 1989 and none collected for January 1, 1989 or the balance of the year, through May 17th, for this particular provision. The Revenue Department is awaiting the determination of the Legislature with regard to this issue. Should this issue not be resolved this year through the...I would guess this is the last opportunity we will have to address it, an amendment to Senator Schellpeper's 198, then the Revenue Department will begin to collect tax on memberships that include not only admissions to, for example, the zoo but also voting rights. They wanted, they being the Department of Revenue, clarifications for their purposes as to what the intent of the Legislature was. We can vote this amendment up or down and send the message...send the direction to the Department of Revenue. As Senator Lindsay clearly pointed out, this was advanced six to nothing out of the Revenue Committee. There was no opposition to the bill during the public hearing. There was no testimony from the Department of Revenue. They basically told us that we don't care, we just need some direction because we feel that the way it's traditionally been handled we're not necessarily sure that that was an appropriate interpretation. In other words, they changed what they declared was the interpretation of the statutes and began to say we want to collect tax on this provision. Senator Lindsay's amendment clearly just spells out the way that the Department of Revenue has traditionally handled this provision with regard to these types of memberships and it spells out that they only apply to memberships that have voting privileges. In other words, it's not just an annual pass, if you will, to an attraction. It is a membership in an organization that includes abilities, responsibilities, voting rights as well as an admission to that attraction but it...that is the point at which the Department of Revenue makes the distinction. And they are asking the Legislature, through this amendment or through LB 540, which will...because it's on General File and got bogged down, will not be able to be addressed this year, to make clarification. They have no stance on it. If you will open your bill books to 540, look at LB 540A, the fiscal note or the A bill says minimal, which means that it is minimal and probably very little if any revenue is (a) lost, or, (b) to be collected, should the bill fail. I would urge the body to support Senator Lindsay in his efforts.

PRESIDENT: One minute.