

should have been destroyed and it gets dated October 5, 1981, with a big circle around it so you can't miss that and then it says, you know, back in those days they made a claim here. I mean, how many people here, how many, I just want to ask. How many people here have ever argued about a fiscal note? Huh? Is there anybody here that's ever argued about a, is there anybody here that has never argued about a fiscal note? Okay, Withem, I'll concede that. I mean, isn't that the favorite game of all time, arguing about fiscal notes and I guess that is a difficult time. But I think the real issue here, I think the real issue here is whether or not we should once again tax computer software. That's the real issue here. Whether we should respond to a Tennessee Supreme Court case which has an effect on Nebraska that indicates that we need to specifically put into law any tax on computer software. That seems to be the issue. And I'd like to ask this question because we have the specific point by point rebuttals by Senator DeCamp and those, where did he go? I was going to ask him a question. Senator DeCamp. The specific point by point refutations of what was made, I enjoyed. You know, Senator Johnson stands up and says 30 states tax computer software. Johnson, Senator DeCamp says half truth, half truth. Some states don't. Some states only half do that but I didn't hear from Senator DeCamp who I know wants to answer this. Just how many states make the division that you're talking about, Senator DeCamp? Senator DeCamp, my five minutes is going to go here and I'm not going to get a chance at you and that would be unfortunate. How many states do you argue or do not, of the 30 some that Vard Johnson mentioned do not tax the packaged, I mean nonpackaged but the customized computer that's how you divided the two questions. Could you tell us that?

SENATOR DECAMP: That's a good question.

SENATOR NEWELL: Yeah.

SENATOR DECAMP: And remarkable as this is going to sound, I do not know in detail the tax laws of the 49 states. Some of them have an existing sales tax on services and, of course, this will be included in a service in some of those states with a special exemption for the custom. Others tax computer software but have an exemption for the custom. I have never seen Vard's list so I don't know but you pick a state and we'll sure research it.

SENATOR NEWELL: Well how many states then do you know that do not tax both computerized, can you give me the number of states?

SENATOR DECAMP: Okay, the states I became keenly interested