

tax.

SENATOR HEFNER: Well, if it was available in Nebraska, they'd be paying the sales tax.

SENATOR HABERMAN: It is not available here.

SENATOR HEFNER: Well, all we are doing is trying to collect the sales tax.

SENATOR HABERMAN: Okay, thank you.

SENATOR HEFNER: I don't think there is anything wrong with that.

SENATOR HABERMAN: All right, thank you. We received a letter, dated February 28, that a bill like this was declared unconstitutional by the State of Maryland. They brought a case against the Miller Brothers Company. And this bill has the same constitutionality problems, unless we did get an Attorney General's Opinion. Did we get one on this, Senator? We did? Was it...is it constitutionally suspect, DeCamp, or is it okay? Senator DeCamp said that we did get an Attorney General's Opinion, and it is a yes and no kind of an opinion. It didn't say yes, and it didn't say no. But in the courts, Miller Brothers Company v. the State of Maryland, and the National Bell-Hess Company v. the Department of Revenue, the State of Illinois, they declared that it was unconstitutional. So there is a court case that says this is unconstitutional. Now I don't know whether the Attorney General's Opinion cited any court cases or not. But I believe that this will probably be taken to the courts and be unconstitutional. So let's...why pass a bill that is suspected? Let's just kill the bill and go ahead.

PRESIDENT: The Chair recognizes Senator DeCamp.

SENATOR DECAMP: Mr. President, this bill has moved on very handily and appears headed for passage. I would urge you not to vote for the bill. I would try to go through the main arguments in favor of the bill and try to highlight some of the additional facts that you may or may not be aware of. There have been two United States Supreme Court decisions on this very issue. The issue, of course, is the ability of a state to tax mail order companies sending goods into the state. In each of those cases those laws were