

SENATOR HANNIBAL: ...you can illuminate me better.

SPEAKER BARRETT: Thank you. Senator Chambers, discussion.

SENATOR CHAMBERS: Mr. Chairman and members of the Legislature, I would like to ask Senator Landis a couple of questions so that I can understand what is being done here. Senator Landis, how much will implementation of this amendment cost?

SENATOR LANDIS: I do not have an A bill to provide...

SENATOR CHAMBERS: Roughly.

SENATOR LANDIS: Remember that the implementation is done by the employer who withholds. If you ask me what state cost there is, I would say there is none. It replaces the cost we would now have for enforcement to go out and find these individuals who earned their income in Nebraska but didn't pay their tax.

SENATOR CHAMBERS: Okay, and how would they make the employer comply with the law?

SENATOR LANDIS: Employers now comply, in essence, through the audit process.

SENATOR CHAMBERS: I mean these people who are from outside the state.

SENATOR LANDIS: Well...oh, an individual who comes now into the state earns the money and leaves...

SENATOR CHAMBERS: Uh-huh.

SENATOR LANDIS: ...is run down by our auditing staff, our legal staff. We file a lawsuit in that jurisdiction. We run them down for their money. That's how we spend money for enforcement now. Because it requires an audit staff and legal staff, we don't do it.

SENATOR CHAMBERS: Now, how much do they estimate 's lost per year because they cannot enforce this provision of the law?

SENATOR LANDIS: Just under a million dollars. About 900,000 bucks.