

Nebraska. This covers, like Senator Johnson says, out of state merchants who sell goods to Nebraska residents. I think this would put them on a more equal basis with those companies that are based in Nebraska and have to charge a sales tax. So why shouldn't we have those companies that are based outside of the state pay sales tax, or I should say maybe a use tax? But those merchants who sell goods or deliver goods to Nebraska residents and live outside of the state must provide a list, must provide a list of such sales to the Nebraska Tax Commissioner. The list must include the name and address of the purchaser and the amount of the sale. Now we do have an alternative for them, an alternative to the list. An out of state merchant may file for a permit to collect and remit the sales tax and some of these merchants that are located outside of Nebraska are doing that now and I certainly commend them for doing this. The amendments also clarify that the bill does not apply to any merchant who is currently collecting and remitting sales tax to the State of Nebraska. Any out of state merchant who does not comply with this bill, not comply with this law, would not be allowed to use the Nebraska courts to collect on debts related to such sales. Now there will be a small A bill to this. We don't know the exact figure, but we'll have that ready in a couple days. So I would urge the adoption of the committee amendments.

SPEAKER NICHOL: Senator Vard Johnson, we have an amendment to the committee amendment.

CLERK: Mr. President, Senator Johnson and Hefner would move to amend the committee amendments.

SENATOR V. JOHNSON: Yeah.

SPEAKER NICHOL: Okay, did you want to handle that

SENATOR V. JOHNSON: I will handle it.

SPEAKER NICHOL: All right.

SENATOR V. JOHNSON: Committee Counsel Deb Thomas prepared the amendment and Committee Clerk Bonnie Sittig prepared the report to the Legislature and I signed off on everything, but I left the word "service" in the committee amendment in one place, inadvertently. And knowing how that is a red flag to Senator Hefner, once it was caught, I knew we had to