

April 24, 1985

LB 715

the exemption now given subscriptions for magazines and journals. I requested an Attorney General's opinion as to the constitutionality of this part on LB 715, and on April 15th I received a response from the Attorney General to my request. The opinion is on page 1605 of the Journal, that is page 1605 of the Journal, in case you care to read it. The Attorney General concluded that LB 715 was constitutionally suspect because it singles out a particular element of the press for different treatment, newspapers being exempt from sales and use tax but magazine subscriptions or journals is subject to the sales and use tax. This amendment would simply put back into the current exemption now given to magazine and journals. With my amendment, newspapers and magazines would be treated the same. Magazines and newspapers would be treated the same as I feel that they should be. And now I have a question for Senator Johnson if he will yield.

SPEAKER NICHOL: Senator Vard Johnson.

SENATOR V. JOHNSON: Yes.

SENATOR HEFNER: Senator Johnson, didn't the Revenue Committee have a question as to whether this exemption was constitutional?

SENATOR V. JOHNSON: Yes, we did.

SENATOR HEFNER: And we discussed it in committee?

SENATOR V. JOHNSON: Yes.

SENATOR HEFNER: And you agree then that we should probably have this committee amendment or this bill cleaned up as good as we can, is that right?

SENATOR V. JOHNSON: We have always wanted to have constitutional law.

SENATOR HEFNER: Okay, thank you. With that answer, I would certainly urge you to support this committee amendment or my amendment to the committee amendment.

SPEAKER NICHOL: Senator Lamb, you are next but may I introduce some guests of Senator Gary Hannibal and they are 46 fourth graders from Catlin Elementary School in Omaha