

if I put it to a vote he wouldn't be. Thank you, Mr. Chairman.

SPEAKER NICHOL: Senator Labeledz.

SENATOR LABEDZ: Thank you, Mr. President. I am certainly glad to read the Attorney General's opinion on saying that we cannot tax newspapers or magazines or journals because it could be unconstitutional, and for all these years, the homeowner has been paying sales tax on utilities, and business and commercial use has not. So I am wondering whether or not that would not be under his opinion of being unconstitutional. We also sell prescription drugs tax free but over-the-counter drugs the sales tax is applied. We also give refunds for gasoline for farm use but the regular use, you and I driving our car, will not get a refund. So we do tax one and not the other and no one has ever said that taxing utilities for the homeowner is unconstitutional when we grant an exemption for business and commercial use. So I say that if I went through all the exemptions, a hundred and some, that we had when I worked for the Department of Revenue, there are always exemptions that we are granting on one item to a specified few and the others not and that includes prescription drugs, over-the-counter drugs, utilities, gasoline, just to name a few. I don't know whether I should support this or not. Magazines and journals, there is a lot of them coming into the State of Nebraska. I have two or three magazines that come into my home. I am willing to pay sales tax and pay the fair share because if you go to now a newsstand you have to pay it. I think anything coming through the mail or coming into the State of Nebraska the sales tax should be applied, otherwise, let's be consistent and eliminate the sales tax for the homeowners if this bill doesn't pass and we put the sales tax on commercial and business use. If I have one more minute, I would like to give it to Senator Higgins. Evidently, she decided she forgot something.

SPEAKER NICHOL: Senator Higgins.

SENATOR HIGGINS: Thank you, Mr. President. Senator Hefner just informed me that the reason we don't put a sales tax on newspapers is because it would violate freedom of the press. Based on that logic, there ought not be any tax on anything concerned with religion because that would violate freedom of religion. So now where are we on LB 715. If you can't