

sales tax on that occasional sale if I'm in the business of having garage sales and there are some neighborhoods, especially in my district, that have garage sales consistently. They make a business of it. They collect furniture and items from all over the neighborhood and then sell them at one location at one garage sale and you'll see the same addresses in the World Herald of garage sales going on consistently so they really make a business of garage sales and I think those people should have a sales tax permit and collect sales tax on the items that they sell. As far as used equipment if I buy a used car, when I register that car I have to pay the sales tax or if I go to a used furniture store and buy used equipment I have to pay the sales tax and it is a large amount of money even if you buy a new car or a pickup truck that you may need in your business at home. Say a carpenter or a plumber or an electrician, they have to buy pickup trucks. They're just like the farmer, they will have to pay sales tax on that equipment whether it's a new truck or a used truck. So I think what LB 715 does is putting the sales tax on utilities on all businesses, on all used equipment regardless when and where it is sold.

SPEAKER NICHOL: Senator Schmit, please.

SENATOR SCHMIT: Mr. President and members of the Legislature, I'd like to ask Senator Vard Johnson a question if I could, please. In other words, Senator Johnson, the farm sales that are being held today would be subjected to the tax?

SENATOR V. JOHNSON: Well, not today.

SENATOR SCHMIT: Well, when the bill becomes law.

SENATOR V. JOHNSON: When it becomes effective.

SENATOR SCHMIT: Yes. And are you saying that the garage sales that Bernice is talking about would be subjected to the tax?

SENATOR V. JOHNSON: Well, we have never imposed a sales tax on the random garage sale. In other words, if I hold a garage sale one time in a year's time there is no sales tax imposed nor would there be under this bill. However, if I hold a series of garage sales over a year's time then the