

required to send a letter to them requesting the 3.5 cent sales tax that they got that they would have to pay. It would cost more money for the Department of Revenue to send out the letters than the money that they could possibly collect. So there is just...and Senator DeCamp's argument that the bill is unconstitutional I think is well founded because there have been some cases on this, Supreme Court case, and so I would urge you to support the indefinite postponement of this bill. Thank you.

SENATOR LANDIS: Thank you, Senator Baack. Another light has come on, Senator DeCamp. Senator Higgins is recognized and that is the last light on.

SENATOR HIGGINS: Thank you, Mr. President. In reading the committee statement summary, it says this bill would expand the state's jurisdiction to include four additional persons as a retailer engaged in business in the state and subject to sales tax. I don't know whose bill this is. Revenue Committee, Senator Vard Johnson, is he present? I would like to ask him if he would yield to a question. If Senator Vard Johnson isn't here, Senator Hefner.

SENATOR LANDIS: Senator Johnson is not here at the present time. Senator Hefner is here. Senator Hefner, will you yield to a question by Senator Higgins?

SENATOR HEFNER: Senator Higgins, would you restate the question?

SENATOR HIGGINS: Yes. What I would like to know, in the committee statement where they say this bill would expand the state's jurisdiction to include four additional persons as a "retailer engaged in business in the state". Now, why would we have a bill that would just expand to include four additional persons and are we talking about people that are doing business in the State of Nebraska and already paying taxes here in Nebraska but shipping goods out of the state? That is my question.

SENATOR HEFNER: Senator Higgins, this is...this requires a mail order company that ships merchandise into Nebraska and also uses our advertising means to collect the sales tax.

SENATOR HIGGINS: Yes, but what I am getting at is if the committee statement is correct, and I assume it is, it says