

what the penalty in interest is right now for a company or a corporation or an individual to fail to file their withholding or their self-employment tax every three months with either the federal government or the state. That was a terrifically big item in our tax collection department because we would go out and collect that withholding. Sometimes they would go two or three quarters or sometime the entire year without submitting the withholding which was not their money. It was taken out of yours and mine, our checks, the wage earners' checks and it was held and used as part of the business expense until they were forced to pay it. And they didn't mind that when they were forced to pay it because the penalty in interest was a lot cheaper than going to the bank and borrowing some money in order to pay the withholding every three quarters of money that didn't belong to them in the first place. This is just one of the smaller things that they do. I spoke at length about the use tax and, believe me, after 18 years of sales and use tax in this state there are still a lot of people out there that aren't paying use tax. We have salesmen that come out of town, go to the big hotels and sell you business suits or jewelry or whatever. Our Department of Revenue has to watch those very closely to make sure that they are licensed to collect the sales tax in Nebraska. You would be surprised how many of them come in here and sell hundreds of thousands of dollars of clothing and jewelry and if they weren't watched carefully by their ads in the newspaper, and we watched everything, anything from a garage sale to a big sale coming in or even a peddler on the street. We need our personnel to go after those people. They have to be licensed and, I'm sorry, my time is up. Thank you.

SPEAKER NICHOL: Thank you. You've heard the closing on the amendment. The question is the adoption of the amendment. All those in favor vote aye, opposed nay. Have you all voted? Have you all voted that care to? Record, Mr. Clerk, please. Do you wish a roll call vote? Okay. Let's have it quiet so the Clerk can hear the response, please. Thank you.

CLERK: (Roll call vote taken as found on pages 80-81 of the Legislative Journal.) 18 ayes, 21 nays, Mr. President, on adoption of Senator Johnson's amendment to the committee amendments.

SPEAKER NICHOL: The motion fails. The call is raised. Do