

advance. Now the reason I oppose Senator Hefner's amendment, the reason I oppose it is because Nebraska has provided its wholesalers traditionally one of the most generous stamping allowances nationally. We have provided one of the most generous stamping allowances. There have been a number of studies done regarding appropriate stamping allowances, and the most recent one is that by the American Commission on Intergovernmental Relations, and I can bring the book up here on the floor, and I would be glad to pass it around on cigarette bootlegging, cigarette stamps, and cigarette tax collections, and that book says very clearly that most states have fallen into a trap because of political pressure of permitting the wholesalers a very significant cut of the tax, and that that cut is far greater according to the studies than the cost of affixing the stamps. Now, finally, I want to make a point. I am a very small time business person in my own right, that is I have one employee, a secretary, and one thing I have to do for my one employee is I have to withhold from her paycheck her federal taxes and her state taxes, and I also have to withhold from her paycheck her share of her Social Security taxes, and I have to withhold from my money my share for her Social Security taxes, and I affect every one of those withholdings and I make my quarterly reports and I run the risk of penalty of law in the event that I fail to remit those taxes without a penny's worth of collection fees, without one mill, one cent worth of collection fee allowance. Now every business person in our state collects taxes. They collect taxes for the federal government. They collect taxes for the Social Security Trust Fund. They collect unemployment compensation taxes.

SPEAKER NICHOL: Time.

SENATOR V. JOHNSON: And they do it without an allowance. Why must we provide an overly generous allowance for the privilege of being a tobacco wholesaler?

SPEAKER NICHOL: Senator Pappas, please.

SENATOR PAPPAS: Mr. Speaker, colleagues, I would like to reply to a couple of things that the Honorable Senator Johnson said as Chairman of the Revenue Committee. I also was on the Revenue Committee for several years and heard this issue come up in front of the Revenue Committee several times, and the one thing that a lot of people always talked