

exemptions of sales on Indian Reservations and military bases." They say this, "The decline in cigarette tax evasion activities is due mainly to the enactment of the Federal Cigarette Contraband Act in 1978 which gave additional enforcement powers to the Bureau of Alcohol, Tobacco, and Firearms." They indicate this, "Many states have reduced the resources devoted to enforcing state cigarette tax laws and that will be a problem." And I am going to suggest again on Select File when we take a look at the budget of the Revenue Committee we keep that in mind. If we are to inhibit and reduce bootlegging, we have to make certain that we have adequate enforcement personnel. All tax collection depends in the last analysis not just on the willingness of the taxpayer to pay but the effectiveness of collection personnel. So in conclusion, I do not see this as an improper budget measure. I do not think that we are balancing our budget on the backs exclusively of the smokers. I think there is a salutary effect in this kind of a cigarette tax increase, and I do not think that this increase will have such a deleterious effect on our borders with Wyoming and Colorado that we will see bootlegging soar so enormously that we will regret our actions. And, finally, we must always keep in mind the importance of funding collection enforcement personnel so that we can get our taxes collected and paid.

SPEAKER NICHOL: Thank you for closing, Senator Vard Johnson. The question is the advancement of the bill. All those in favor vote aye, opposed nay. Have you all voted?

SENATOR V. JOHNSON: Let's see, I will wait just a moment.

SPEAKER NICHOL: A record vote has been asked for. Have you all voted? Record, Mr. Clerk, please.

CLERK: (Record vote read. See page 108 of the Legislative Journal.) 27 ayes, 17 nays, Mr. President, on the motion to advance the bill.

SPEAKER NICHOL: The bill advances. Do you have something you want to read in, Mr. Clerk? All right, we will move on to LB 5, Mr. Clerk.

CLERK: LB 5 was a bill that was introduced by the Speaker at the request of the Governor. (Read title.) The bill was read on October 17 of this year. It was referred to the