

should open it wider. The argument has been that, well, you know, there was a court case that said that you can't treat them differently. Well, I guess I am not so sure that you can't. I am not convinced that we can't. We have had a lot of court decisions that I haven't agreed with. I mean, it is only seven individuals. The question is, should we give them a hearing? My argument is absolutely, let's give them a hearing. Let's introduce a bill and let's have a hearing. Nobody testified, to my knowledge, in front of the committee on this issue. I am going to pull out my committee statement again and look and see if the newspapers were represented, and I may be speaking out of hand, but I don't see anybody on there when I see the Revenue Committee counsel, the Department of Revenue, the New Car and Truck Dealers, Mutual of Omaha, Fund Management, Retail Merchants Association of Nebraska, and then self. They all testified and none of them spoke to the exemptions for periodicals or newspapers that are sold over the counter. Nobody addressed it. Nobody came to the hearing that is so much needed in order to allow for expansion of that exemption. Nobody came down and touted that, said that this had to be done, but it was written into the bill and...excuse me, written into Senator Hartnett's amendment to expand that exemption. All I do with this amendment is just keep one finger in the dike and let the other one continue to fall out as it has in the past. Water is still running in the sales tax exemption area. It is just with this amendment we go back to where we were in the past and we don't expand that to magazines over the counter. I would urge adoption of the amendment.

PRESIDENT MOUL: Thank you, Senator Hall. Senator Crosby, do you wish to speak on this amendment? Senator Will.

SENATOR WILL: Madam President, members of the body, I rise in support of Senator Hall's amendment. What his amendment would do is simply return us to the current taxable status with respect to sales tax on newspapers and periodicals. Newspapers would be completely exempt, both when they are bought over the counter and when they are purchased by subscription. Magazines would be exempt when purchased by subscription and magazines would be taxed when purchased over the counter. As Senator Hall indicated, this bill simply would continue the bleeding at the present level without increasing it. I think if we want to talk about the issue of whether we ought to tax all periodicals or exempt all periodicals, apparently the body has bought the argument that it needs a full public hearing, let's have a bill