

March 28, 1991

LB 100, 244A

CLERK: (Read record vote as found on pages 1391-92 of the Legislative Journal.) 42 ayes, 0 nays, 3 present and not voting, 4 excused and not voting, Madam President.

PRESIDENT MOUL: LB 244A passes with the emergency clause. I'll now recognize the Speaker.

SPEAKER BAACK: Madam President, just another brief announcement. I made it before we started Final Reading, but now we will take up the veto override of LB 100. The motion was just filed this morning, and by our rules it has to be acted upon by on the fifth date after the veto, so today is the day that we have to act on it. So we are going to take up LB 100, the veto override right now. Thank you.

PRESIDENT MOUL: Thank you, Mr. Speaker. Mr. Clerk.

CLERK: Madam President, Senator Lynch would move that LB 100 become law notwithstanding the objections of the Governor.

PRESIDENT MOUL: Senator Lynch.

SENATOR LYNCH: Madam President and members, I reluctantly rise to ask for your permission to override a veto, the first so far this session. But I felt obliged in this particular case. The only reason is that there seems to be a difference of opinion as it implies to interpretation and the intent of what a number of us in the body would like to see accomplished. And what I see, more than a constitutional conflict, a convenience concern as it applies to the Department of Revenue. It certainly would be easier for the Department of Revenue to collect a tax based on where something is sold, except that in the case of flowers, for example, and those kinds of gifts that develop from flower shops, they are usually purchased by someone and ordered for someone else. They could, for example, be something purchased in the City of Omaha, but delivered to another city where, in fact, there is a sales tax. In fact, that person who has received that gift, and the sales tax that may exist in that particular community should be the source of the tax. This bill had nothing to do with avoiding the tax, please understand that. So we're not trying to get away from, or out of the responsibility of paying a tax. It has nothing to do with even shifting a tax burden, because we admit the tax should be collected. But we just simply want to clarify with this