

entities that for one reason or another if they don't pay their occupation tax, they become defunct...

SENATOR HALL: That's correct.

SENATOR KRISTENSEN: ...by statute but that's through the Secretary of State's office and not through the income tax. Is the enforcement through the income tax?

SENATOR HALL: Yes.

SENATOR KRISTENSEN: Okay, so the Department of Revenue would have to be in charge of funding audits and...

SENATOR HALL: That's correct. That shell corporation out there, for example, that has sat around and exists, yeah, they would...they would have to do that.

SPEAKER BAACK: One minute.

SENATOR KRISTENSEN: Yeah, if you wanted to buy a railroad and had a shell corporation, yeah, okay. Thank you.

SPEAKER BAACK: Thank you, Senator Kristensen. Senator Rod Johnson, on the Hall amendment. Senator Beutler, on the Hall amendment. Senator Abboud, on the Hall amendment. Senator Elmer, on the Hall amendment.

SENATOR ELMER: Thank you, Mr. Speaker. You know, we've been going through all these different amendments and all these different taxes. People out in the southwest Nebraska area say, why don't you just put on some sales or income tax and let the people pay it? These things that we are doing the people are going to pay anyway. Why disguise it through all this machination? Just let them pay a little more sales tax and a little more income tax. That would put it right up front. People would know what they're getting...what they're paying for. You wouldn't have the generators having to go through calculations on rate and raising the electrical rates. The same people are going to pay it anyway. Why don't we just make it very simple and don't have to add all this other stuff? Thanks, Mr. Speaker.

SPEAKER BAACK: Thank you, Senator Elmer. Senator Schmit, on the Hall amendment. I don't see Senator Schmit. Senator Will,