

In defining that broad policy, there is no question that it included some items in addition to broader items than what we had discussed. But I cannot argue that the words, as they were drafted, did not necessarily do...did not necessarily exclude it, or probably included exactly what the department had indicated. But we've had this come up time and time again in the past. If you've been here any time, you all will recall where, through the rules and regs as they were interpreted, that there would...may have been unintended consequences in which items were either exempt or taxed, and it's gone both ways, in the matter of that interpretation. So I tend to view this as an opportunity, and, incidentally, my name doesn't appear on the bill, but I tend to look on this as an opportunity for the Legislature to review how the department interpreted those broad policy words. I have no disagreement with what their interpretation is, but I would be just as quick to acknowledge that it probably included items beyond what was discussed. But I do not think it includes items that would inappropriately be included under those definitions. But I certainly would be opposed to the bracketing of the bill, and I think it should be continued, then you can affirm or not affirm the policy decision that those broad descriptive terms, as to what was to be covered by sales tax and as interpreted through the Department of Revenue, are consistent with how you wanted it to be. I'd urge that you oppose the bracket motion.

PRESIDENT ROBAK: Thank you, Senator Warner. Senator Coordsen.

SENATOR COORDSEN: Thank you, Madam President, members of the body. I, too, rise to oppose the bracket motion for several reasons. Senator Lindsay asked me a question about the policy involved and the different policies. I think we're all aware of a debate that took place on an issue that was perceived to have been an error on the part of this legislative body last session, and left some feelings of unhappiness, I guess to put it kindly, in the minds of some of our members. The policy difference, I believe, is this, that...that if there was an error, if there was not an error, all of that took place here on the floor of the Legislature where the policies of the State of Nebraska are, in fact, established. LB 1087 addresses a different policy. LB 1087, by the Department of Revenue interpretation, moves tax policy, if it is repealed...if it is not repealed, tax policy goes over to the Department of Revenue, it moves out of this Chamber. Now whether or not we want to impact a sales tax on services is a tax policy question that is decided here and