

probably ought to be decided on a much broader field than what installation labor is, so, in my mind, substantial differences between the two issues. One, we're saying to the Department of Revenue, no, no, no, no, you don't make those decisions for us, we make the tax policy decisions and we believe that we are in control of those. If the bracket motion is successful or if the bill is defeated, what, in effect, we've said, we've not...we've expanded the sales tax base a little bit, but, more importantly, we've said to the Department of Revenue that you take over for us, we're going to abdicate our responsibility, you do the broadening of the tax base, we don't want to do that. Thank you.

PRESIDENT ROBAK: Thank you, Senator. Senator Hall.

SENATOR HALL: Thank you, Madam President and members. The issue of changing the...making changes like this to tax bills has become rather commonplace, I guess, from time to time when we passed pieces of legislation over the...at least the last couple of years and there were interpretations by the Department of Revenue on what was meant, what was done, or what was implied by the Legislature. And I can think of at least three or four different bills that came in over the years to, in effect, I guess, correct mistakes that took place in the past, and those were all handled without much fanfare. People decided that that's right, this is the way we had intended it, or we did not intend to have this effect. And without, I guess, much consternation, the body decided to make those changes. I'm sure that that's the case in LB 1087. I'm sure that's exactly how it transpired that there was an interpretation, right as it is on its face, by the Department of Revenue that the provisions in the bill, dealing with the installation labor, was subject to tax based on the language that was in the law. I, frankly, don't have a problem with that policy. I believe that that's good policy. I think that we ought to expand the sales tax base to services. I think that it is just a matter of time before we do that. We did it with the passage of Senator Withem's bill last year, inadvertent, we did it. We adopted the policy that these types of services were going to be covered. Now the fact that it is...a bill has been brought in, 1087, that says that we did not intend for this to happen is another question. It allows us the opportunity to once again address the issue of the policy of what should be taxed and what shouldn't be taxed. I'm going to just symbolically support Senator Lindsay's bracket motion. I clearly think that when these kinds of things happen