

**ONE HUNDREDTH LEGISLATURE - SECOND SESSION -  
2008**

**COMMITTEE STATEMENT**

**LB949**

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**Hearing Date:** January 25, 2008

**Committee On:** Revenue

**Introducer(s):** (Christensen)

**Title:** Change a sales tax exemption for health clinics

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**Roll Call Vote - Final Committee Action:**

Indefinitely Postponed

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**Vote Results:**

6 Yes	Senators Burling, Dierks, Janssen, Preister, Raikes and White
0 No	
2 Absent	Senators Cornett and Langemeier
0 Present, not voting	

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**Proponents:**

Senator Mark Christensen  
Bruce Rieker  
Todd Consbruck

Kevin Nokels

**Opponents:**

None

**Neutral:**

None

**Representing:**

Introducer  
Nebraska Hospital Association  
St. Francis Memorial, Dinklage Medical  
Clinic, NE Hospital Association, Friends of  
NE Nonprofit Hospitals  
Friends of NE Non-Profit Hospitals

**Representing:**

**Representing:**

**Summary of purpose and/or change:**

LB 949 would have amended section 77-2704.12, dealing with exemptions for not-for-profit entities, to eliminate the restriction that rural health clinics must be affiliated with two or more hospitals to be exempt from sales tax. Under LB 949, rural health clinics needed only be affiliated with one existing hospital to be sales tax exempt.

**Explanation of amendments, if any:**

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Senator Ray Janssen, Chairperson