

LEGISLATURE OF NEBRASKA
ONE HUNDRED FOURTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 949

Introduced by Harr, 8.

Read first time January 13, 2016

Committee: Revenue

- 1 A BILL FOR AN ACT relating to cigarette tax; to amend section 77-2608,
- 2 Revised Statutes Cumulative Supplement, 2014; to change the
- 3 commission allowed to stamping agents; to provide an operative date;
- 4 and to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-2608, Revised Statutes Cumulative Supplement,
2 2014, is amended to read:

3 77-2608 The Tax Commissioner shall prepare and have suitable stamps
4 for use on each kind of piece or package of cigarettes, except when
5 cigarette tax meter impressions are affixed. Requisition for the
6 preparation of such stamps shall be made through the materiel division of
7 the Department of Administrative Services as other state supplies are
8 requisitioned, and the Tax Commissioner and his or her bondsperson shall
9 be liable for the value of all such stamps delivered to him or her. The
10 Auditor of Public Accounts shall audit as often as the auditor deems
11 advisable the records of the Tax Commissioner with respect to the money
12 received from the sale of stamps and as revenue from tax meter
13 impressions for the purpose of determining the accuracy and correctness
14 of the same. The Tax Commissioner shall sell or distribute the stamps
15 only to licensed stamping agents, as provided in section 77-2603 or
16 77-2603.01, and the stamping agent shall keep an accurate record of all
17 stamps coming into and leaving the stamping agent's possession. Such
18 stamps shall be sold and accounted for at the face value thereof, except
19 that the Tax Commissioner may, by rule and regulation certified to the
20 State Treasurer, authorize the sale thereof to stamping agents in this
21 state or outside of this state at a discount of three ~~one and eighty-five~~
22 ~~hundredths~~ percent of such face value of the tax as a commission for
23 affixing and canceling such stamps. Any stamping agent using a tax meter
24 machine shall be entitled to the same discount as allowed a stamping
25 agent for affixing and canceling the stamps. The money received by the
26 Tax Commissioner from the sale of the stamps and as revenue from such tax
27 meter impressions shall be deposited by him or her daily with the State
28 Treasurer who shall credit such money as provided in section 77-2602.
29 Upon proof by the Tax Commissioner that he or she can affix such stamps
30 or meter impressions, warehouse and distribute such cigarettes, and
31 collect such revenue at a cost less than any discount allowed to stamping

1 agents pursuant to this section, he or she may then proceed to affix the
2 stamps himself or herself after giving the stamping agents sixty days'
3 notice and purchasing all equipment used by them for the purpose of
4 affixing such stamps or meter impressions at a fair market value.

5 Sec. 2. This act becomes operative on October 1, 2016.

6 Sec. 3. Original section 77-2608, Revised Statutes Cumulative
7 Supplement, 2014, is repealed.