

**One Hundred Fourth Legislature - Second Session - 2016**

**Introducer's Statement of Intent**

**LB774**

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**Chairperson: Senator Mike Gloor**

**Committee: Revenue**

**Date of Hearing: February 05, 2016**

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

The purpose of LB 774 is to amend section 77-2704.12, Revised Statutes Supplement, 2011; to provide a sales and use tax exemption for purchases by nonprofit substance abuse treatment centers. Within the overall tax policy of Nebraska, it has never been the intent of the Legislature to tax nonprofit healthcare and that is set out in section 77-2704.12. This bill treats nonprofit substance abuse treatment centers in the same way as other nonprofit healthcare providers are currently treated.

**Principal Introducer:** \_\_\_\_\_

Senator Jim Scheer