

One Hundred Fifth Legislature - Second Session - 2018

Introducer's Statement of Intent

LB884

Chairperson: Senator Jim Smith

Committee: Revenue

Date of Hearing: January 18, 2018

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

Under Neb. Rev. Stat. section 13-319, upon a vote of the people, counties can implement a local option sales tax in areas outside of incorporated municipalities that have adopted a local sales tax. Such a county sales tax can only be used for public safety services.

Legislative Bill 884 would remove the limitation on county sales taxes in areas subject to a municipal sales tax so that voters could approve a county-wide sales tax. The sales tax could also be used for economic development and manufacturing or industrial site development.

Principal Introducer: _____

Senator Burke Harr