

**Legislature - First Session - 2019**

**Introducer's Statement of Intent**

**LB284**

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**Chairperson: Senator Lou Ann Linehan**

**Committee: Revenue**

**Date of Hearing: January 31, 2019**

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

LB 284 would adopt the Remote Seller and Marketplace Facilitator Act. The bill would require sellers of goods over the internet to collect and remit sales tax if their gross revenue exceeds one hundred thousand dollars in the previous or current calendar year, or if the seller makes two hundred or more separate Nebraska sales in the previous or current year.

If a seller makes sales through an internet marketplace facilitator's platform, such as Amazon, the duty to collect and remit sales tax would fall to the marketplace facilitator. The duty of the facilitator would be subject to the same limitations that apply to a direct seller.

LB 284 would apply to sales made after July 1, 2019, allowing time for the Department of Revenue to develop rules and forms, and for businesses to develop procedures to comply.

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

Senator John McCollister