



**Hundredth Legislature - First Session - 2007**  
**Committee Statement**  
**LB 32**

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**Hearing Date:** February 23, 2007  
**Committee On:** Revenue

**Introducer(s):** (Nantkes)  
**Title:** Exempt college textbooks from sales tax

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

Advanced to General File  
Advanced to General File with Amendments  
X Indefinitely Postponed

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**Vote Results:**

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

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**Proponents:**

Senator Danielle Nantkes  
Matt Schaefer  
Ryan Becker  
Steve McHale  
David Solheim  
Charlotte Barta

**Representing:**

Introducer  
University of NE – Lincoln Student Government  
Wayne State College Student Senate  
Creighton Student Union  
ASUN  
Nebraska Wesleyan University

**Opponents:**

None

**Representing:**

**Neutral:**

None

**Representing:**

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

LB 32 would have adopted a sales tax exemption for college textbooks purchased by students enrolled at institutions of higher education. The student was required to show his or her student ID at the time of purchase to receive the exemption. “College textbook” was defined to mean new or used textbooks or workbooks that are required or recommended for a course. The exemption was to be operative July 1, 2007 and the bill carried the emergency clause.

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**Explanation of amendments, if any:**

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**Senator Ray Janssen, Chairperson**