



**Hundredth Legislature - First Session - 2007**  
**Committee Statement**  
**LB 423**

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**Hearing Date:** February 7, 2007  
**Committee On:** Revenue

**Introducer(s):** (Burling)  
**Title:** Change sales and use tax collection fees

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

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**Proponents:**

Senator Carroll Burling  
Jim Otto

Kathy Siefken  
Beth Bazyn Ferrell

**Opponents:**

Don Herz  
Gary Krumland  
Jack Cheloha

**Neutral:**

None

**Representing:**

Introducer  
Nebraska Retail Federation and  
Nebraska Restaurant Association  
Nebraska Grocery Industry Association  
Nebraska Association of County Officials

**Representing:**

City of Lincoln  
League of Nebraska Municipalities  
City of Omaha

**Representing:**

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

LB 423 would have amended sections 77-2703 and 77-2708 to restore the collection fee received by retailers for collecting sales tax. Currently, retailers receive 2½ percent of the first \$3,000 of tax collected. This means the maximum collection fee is \$75 per month. Under LB 423, the rate would have been 2½ percent of the first \$3,000 and 1 percent of all amounts in excess of \$3,000.

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**Explanation of amendments, if any:**

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**Senator Ray Janssen, Chairperson**