



**Hundredth Legislature - Second Session - 2008**  
**Committee Statement**  
**LB 645**

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**Hearing Date:** January 29, 2007  
**Committee On:** General Affairs

**Introducer(s):** (Heidemann)

**Title:** Change Nebraska Liquor Control Act provisions to exempt a bed and breakfast establishment from an occupation tax

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

- Advanced to General File
  - Advanced to General File with Amendments
  - Indefinitely Postponed
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**Vote Results:**

Yes	Senator(s): McDonald, Karpisek, Dierks, Dubas, Friend, Janssen, Preister
No	
Present, not voting	
Absent	Senator Erdman

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**Proponents:**

Sen. Lavon Heidemann  
 Mary Coleman

**Representing:**

Introducer  
 Nebraska Association of Bed & Breakfast

**Opponents:**

**Representing:**

**Neutral:**

**Representing:**

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

LB 645 would have created an occupation tax exemption for bed and breakfast establishments under the Nebraska Liquor Control Act.

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## **Details**

*Section 1* amends §53-132, relating to issuing liquor licenses, by adding new language exempting bed and breakfast establishments from an occupation tax that the city, village or county may impose. Further defines a bed and breakfast as:

- Any place of lodging that provides rented rooms to 10 or fewer people;
- That is the personal residence of the owner;
- That is occupied by the owner at the time of check-in; and
- The only meal served is breakfast.

*Section 2* repeals the original section.

**Explanation of amendments, if any:**

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**Senator Vickie McDonald, Chairperson**