

ONE HUNDREDTH LEGISLATURE  
FIRST SESSION  
LEGISLATIVE RESOLUTION 189

Introduced by Janssen, 15;

PURPOSE: To examine the possibility of exempting car washes from the sales tax.

This study shall examine:

- (1) Similar tax policies of states surrounding Nebraska;
- (2) The current level of tax remitted by car washes by both local and state government; and
- (3) A methodology for replacing revenue lost by both the state and local political subdivisions as a result of a car wash sales tax exemption.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDREDTH LEGISLATURE OF NEBRASKA, FIRST SESSION:

1. That the Revenue Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.