



Hundredth Legislature - Second Session - 2008
Introducer's Statement of Intent
LB 1134

Chairperson: Ray Janssen
Committee: Revenue
Date of Hearing: February 7, 2008

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

LB 1134 would amend Neb.Rev.Stat. sec 77-2704.46, the sales tax exemption for agricultural commodities, seeds and chemicals, to clarify and update the current definition of animal life exempt from tax. The current statute exempts animal life which ordinarily constitutes food for human consumption. LB 1134 would specifically include other species of game birds subject to permit and regulation by the Nebraska Game and Parks Commission.

This legislation is needed for the following reasons:

- 1) To eliminate the current confusion that exists within the game bird and hunting industry in terms of what is and isn't taxable.
- 2) Provide clarity and uniformity for the Department of Revenue.
- 3) Help Nebraska stay competitive given that most surrounding states include game birds as "food for human consumption".
- 4) Help protect this growing industry impacting over 300 game bird producers and approximately 200 hunting preserves in the state.

Principal Introducer: _____
Senator Chris Langemeier