



Hundredth Legislature - First Session - 2007
Introducer's Statement of Intent
LB 32

Chairperson: Ray Janssen
Committee: Revenue
Date of Hearing: February 23, 2007

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

LB 32 would exempt textbooks intended for higher education from the sales tax in Nebraska. The bill would apply to any student attending a Nebraska institution of higher learning. This includes community colleges, state colleges, the University of Nebraska system, and private institutions. The bill would apply to any retailer in Nebraska, including college bookstores and retail bookstores. To receive the exemptions, students must present a valid student identification at the point of sale.

Principal Introducer: _____
Senator Danielle Nantkes