



Hundredth Legislature - Second Session - 2008  
**Introducer's Statement of Intent**  
**LB 916**

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**Chairperson:** Ray Janssen  
**Committee:** Revenue  
**Date of Hearing:** January 23, 2008

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

LB 916 would amend several sections of the sales tax statutes to enact definitions, clarify definitions and otherwise aid the Department of Revenue in enforcing the sales tax statutes. It would also provide for enforcement of sales tax through a responsible officer or employee and allow the taxpayer and Tax Commissioner to waive the deadline for resolving disputes by agreement.

**Principal Introducer:**

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**Ray Janssen, Chairperson**  
**Committee on Revenue**