

ONE HUNDRED FIRST LEGISLATURE

FIRST SESSION

LEGISLATIVE RESOLUTION 97

Introduced by Pahls, 31.

PURPOSE: The purpose of this resolution is to conduct a study of the major sources of state and local tax revenue, including sales and use taxes, income taxes, and property taxes. The committee conducting this study shall review the major tax sources, identifying what is taxed and what is not taxed and who pays and who does not pay, by sector and by demographics under each source of revenue and in total. The committee shall prepare a report to be disseminated to the members of the Legislature indicating, by sector and by demographics, the tax burdens each group bears under each major source of revenue and under the major sources in total. The committee shall draft legislation for introduction in the 2010 legislative session to restructure the balance of the tax burdens on sectors and citizens by adjusting tax rates, expanding or narrowing tax bases, and eliminating or creating exemptions to fairly spread the tax burdens while still raising the revenue needed to meet state and local revenue needs.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED FIRST 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.