

**ONE HUNDRED SECOND LEGISLATURE - SECOND SESSION - 2012**  
**COMMITTEE STATEMENT**  
**LB749**

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**Hearing Date:** Wednesday February 01, 2012  
**Committee On:** Revenue  
**Introducer:** Cornett  
**One Liner:** Exempt indoor tanning services from sales and use taxes

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File

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**Vote Results:**

<b>Aye:</b>	5	Senators Brasch, Cornett, Hadley, Pirsch, Schumacher
<b>Nay:</b>	2	Senators Adams, Louden
<b>Absent:</b>		
<b>Present Not Voting:</b>	1	Senator Fischer

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**Proponents:**

Sen. Abbie Cornett  
Barton Bonn  
Monica Parris  
Steve Grasz  
Ron Sedlacek

**Representing:**

Introducer  
NE Indoor Tanning Assoc.  
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NE Chamber of Commerce

**Opponents:**

Bill Mueller

**Representing:**

NE Dermatology Society

**Neutral:**

**Representing:**

**Summary of purpose and/or changes:**

For purposes of sales and use taxation, a Nebraska statute defines "gross receipts" to include certain admissions. LB 749 would amend that statute by adding a new sentence, which provides that "An admission does not include indoor tanning services." [LB 749, section 1, amending Neb. Rev. Stat. Section 77-2701.16(5).]

The operative date of LB 749 would be October 1, 2012. [LB 749, section 2.]

LB 749 would repeal the current version of the statute that it would amend. [LB 749, section 3.]

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Abbie Cornett, Chairperson