

ONE HUNDRED SECOND LEGISLATURE - SECOND SESSION - 2012
COMMITTEE STATEMENT
LB781

Hearing Date: Monday January 23, 2012
Committee On: General Affairs
Introducer: Smith
One Liner: Change bond provisions relating to the gallonage tax on alcoholic liquor

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

Vote Results:

Aye: 8 Senators Bloomfield, Brasch, Coash, Karpisek, Krist, Lambert, Larson, McGill
Nay:
Absent:
Present Not Voting:

Proponents:
Sen. Jim Smith
Hobert Rupe

Representing:
Introducer
Nebraska Liquor Control Commission

Opponents:

Representing:

Neutral:

Representing:

Summary of purpose and/or changes:

Currently, State excise tax is due when alcohol is considered finished or ready for sale, while the federal excise tax is due when the product is shipped (removed from bonded location). The timing of when the State excise tax is due creates a disincentive to produce and warehouse alcohol. LB 781 harmonizes the State's trigger for when the excise tax is due with the existing federal trigger.

Russ Karpisek, Chairperson