

## ONE HUNDRED SECOND LEGISLATURE

## SECOND SESSION

**LEGISLATIVE RESOLUTION 594**

Introduced by Christensen, 44.

PURPOSE: The purpose of this resolution is to examine several policy issues regarding the definition of a flavored malt beverage. The study shall include, but not be limited to:

(1) Examining the federal regulatory language of the United States Alcohol and Tobacco Tax and Trade Bureau under 27 C.F.R. 25.55 to determine whether portions of such regulations would provide a better definition based on the processes used in making a flavored malt beverage instead of categories based on volume of alcohol content; and

(2) Examining whether to categorize any flavored malt beverages with an alcohol content by volume greater than six percent as a spirit for purposes of taxation.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED SECOND LEGISLATURE OF NEBRASKA, SECOND SESSION:

1. That the General Affairs 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.