

**One Hundred Second Legislature - Second Session - 2012**

**Introducer's Statement of Intent**

**LB1080**

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**Chairperson: Senator Abbie Cornett**

**Committee: Revenue**

**Date of Hearing: February 02, 2012**

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

**LB 1080** relates to data centers and exempts sales and use taxes on tangible personal property (e.g. components and parts) that is 'shipped to' and 'assembled in' Nebraska, but following assembly, is shipped outside the state to be placed in to service at a physical location outside Nebraska. The bill also clarifies that such temporary property is exempt from personal property tax.

**Principal Introducer:** \_\_\_\_\_

**Senator Abbie Cornett**