

**One Hundred Second Legislature - First Session - 2011**

**Introducer's Statement of Intent**

**LB211**

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**Chairperson: Senator Abbie Cornett**

**Committee: Revenue**

**Date of Hearing: January 19, 2011**

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

The purpose of the bill is to harmonize Nebraska sales tax law with the provisions of the Streamlined Sales Tax Agreement. Nebraska has joined as a member of this multi state agreement in order to facilitate enforcement of mail order and internet sales and use tax. We are doing this to protect main street businesses and must make our sales tax procedures and definitions as clear and simple as we can in order to encourage compliance by multi state businesses.

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

**Senator Abbie Cornett**