

One Hundred Second Legislature - First Session - 2011

Introducer's Statement of Intent

LB81

Chairperson: Senator Abbie Cornett

Committee: Revenue

Date of Hearing: January 20, 2011

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

LB 81 seeks to prohibit Nebraska municipalities from imposing a wheel tax on nonresidents of their cities and villages.

The legislative intent of LB 81 is to regulate imposition of wheel taxes only.

LB 81 is designed to preempt Nebraska municipalities from indiscriminate use of their statutory authority to impose a wheel tax on nonresidents.

Imposition of municipal wheel taxes is no longer merely a matter of local concern. It is now a serious matter of statewide concern, especially since Omaha enacted a city ordinance attempting to impose a wheel tax on residents and nonresidents of Omaha operative during 2011.

Principal Introducer: _____

Senator Abbie Cornett