

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

## **Introducer's Statement of Intent**

**LB907**

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**Chairperson: Senator Tom Carlson**

**Committee: Agriculture**

**Date of Hearing: February 14, 2012**

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

LB 907 would confine a mandatory permit requirement under section 2-2701 to offer current tractor models for sale in Nebraska to tractor models of 100 or greater horsepower. Current law applies the permit requirement to agricultural tractor models of 40 or greater horsepower.

The bill would coordinate permitting as an agricultural tractor model with the sales tax exemption under 77-2704.36 for purchases of agricultural machinery and equipment by confining exemption for purchases of current tractor models to permitted models. The permitting statutes are amended so that models of less than 100 horsepower may voluntarily permitted in order that purchases of the model are eligible for the sales tax exemption.

The current tractor permitting law provides a repurchase remedy to purchasers of tractors sold without a permit, or when sold under a temporary permit if the permit holder fails to meet the terms of the permit by failing to submit to testing requirements. LB 907 would require claims by purchasers to be brought within two years of purchase of unpermitted tractors subject to the mandatory permit requirement or within two years of the expiration of a temporary permit.

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

**Senator Tom Carlson**