

One Hundred Third Legislature - Second Session - 2014

Introducer's Statement of Intent

LB841

Chairperson: Senator Galen Hadley

Committee: Revenue

Date of Hearing: January 29, 2014

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

To ensure the enforcement of the current sales tax laws on all-terrain vehicles (ATVs) and utility-type vehicles (UTVs) in Nebraska.

Currently the sales tax on ATVs and UTVs is collected and remitted at the retail level. However, there is no way for the county or the state to ensure the sales and use tax is collected and remitted on sales outside of Nebraska, when the ATVs or UTVs are brought into Nebraska for use. By changing the point of tax collection from the retailer to the county treasurer, Nebraska will be better able to collect sales and use taxes due. The change in the point of collection mirrors the same procedure as motor vehicles and motorboats.

LB 841 creates the Game and Parks Capital Maintenance Fund. The state's sales and use tax from the purchase of ATVs and UTVs will be transferred to the fund.

Principal Introducer: _____

Senator Galen Hadley