

LEGISLATURE OF NEBRASKA
ONE HUNDRED FOURTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 727

Introduced by Schilz, 47.

Read first time January 06, 2016

Committee: Revenue

- 1 A BILL FOR AN ACT relating to cigar shops; to impose a tax on certain
- 2 sales of tobacco as prescribed.
- 3 Be it enacted by the people of the State of Nebraska,

1 Section 1. A person who holds a cigar shop license under the
2 Nebraska Liquor Control Act shall pay a tax of one percent on each sale
3 of tobacco made pursuant to the license. The tax shall be computed,
4 determined, assessed, and collected in the same manner as provided for
5 the sales and use taxes in the Nebraska Revenue Act of 1967. The Tax
6 Commissioner shall remit the taxes collected under this section to the
7 State Treasurer for credit to the General Fund.