

ONE HUNDRED FOURTH LEGISLATURE

SECOND SESSION

LEGISLATIVE RESOLUTION 563

Introduced by Garrett, 3; Craighead, 6; Lindstrom, 18.

PURPOSE: According to a 2015 study by the Tax Foundation, Nebraska ranks second highest in the nation in the imposition of taxes, fees, and government charges on wireless telephone service. According to the same study, Nebraska had the highest disparity between its rate of wireless taxes and fees and its general sales tax rate.

The purpose of this study is to examine the reasons for the substantial tax rates on wireless telephone service in Nebraska. The study committee shall examine what government entities receive funding from such taxes and how those entities are spending and allocating those funds. It is imperative that the Legislature ascertain whether these tax dollars are earmarked for specific purposes or are being used for general operating expenses. The study shall also examine the broader impact of these tax rates on individual Nebraskans and the state as a whole.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED FOURTH LEGISLATURE OF NEBRASKA, SECOND SESSION:

1. That the Revenue Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.