

**One Hundred Fourth Legislature - Second Session - 2016**

**Introducer's Statement of Intent**

**LB812**

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**Chairperson: Senator Mike Gloor**

**Committee: Revenue**

**Date of Hearing:**

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

LB 812 would exempt custom software from sales and use taxes. Custom software is defined as computer software created for and prepared to the special order of a purchaser.

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

Senator Jim Smith