

**ONE HUNDRED FIFTH LEGISLATURE - FIRST SESSION - 2017**  
**COMMITTEE STATEMENT**  
**LB233**

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**Hearing Date:** Wednesday January 25, 2017  
**Committee On:** Revenue  
**Introducer:** Smith  
**One Liner:** Change revenue and taxation provisions

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File with amendment(s)

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**Vote Results:**

**Aye:** 8 Senators Brasch, Friesen, Groene, Harr, Larson, Lindstrom,  
Schumacher, Smith

**Nay:**

**Absent:**

**Present Not Voting:**

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**Verbal Testimony:**

**Proponents:**

Mary Jane Egr Edson  
George Kilpatrick  
Terry Jessen

**Representing:**

Introducing on behalf of Senator Jim Smith  
Nebraska Department of Revenue  
Self - Scottsbluff, Nebraska

**Opponents:**

**Representing:**

**Neutral:**

**Representing:**

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**Summary of purpose and/or changes:**

LB 233 was introduced at the request of the Department of Revenue. The bill makes several technical changes; eliminates obsolete language with respect to raffles and lotteries; clarifies language with respect to tax credits provided to employers of eligible employees and to the Affordable Housing Tax Credit Act; updates the manner in which certain information is remitted to the Tax Commissioner and the Property Tax Administer; repeals the Low-Income Home Energy Conservation Act; and harmonizes filing deadlines.

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**Explanation of amendments:**

The amendment strikes sections relative to E-filing for other tobacco products and technical corrections to the Affordable Housing Tax Credit.

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Jim Smith, Chairperson