

ONE HUNDRED FIFTH LEGISLATURE

SECOND SESSION

LEGISLATIVE RESOLUTION 462

Introduced by Briese, 41.

PURPOSE: The purpose of this resolution is to examine the possible elimination of various exemptions of goods and exclusions of services under Nebraska's sales and use tax laws. The study shall include, but not be limited to, identifying and evaluating:

(1) Criteria to consider when evaluating the feasibility of eliminating specific exemptions and exclusions;

(2) How other states treat goods and services in their sales and use tax base, and specifically, the six states bordering Nebraska;

(3) The tax expenditures associated with specific Nebraska sales and use tax exemptions and exclusions;

(4) Historical trends and shifts in the economies of goods and services;
and

(5) Nebraska's current tax structure relative to its reliance on income, sales and use, and property taxes.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED FIFTH 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.