One Hundred Fifth Legislature - First Session - 2017

Introducer's Statement of Intent

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Chairperson: Senator Jim Smith

Committee: Revenue

Date of Hearing: March 17, 2017

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

LB 361 creates the Back-To-School Sales Tax Holiday.

This Sales Tax Holiday would occur annually on the first Friday in August through the following Saturday. The Sales Tax Holiday includes clothing with a sales price of one hundred dollars or less per item and footwear with a price of one hundred and fifty dollars or less.

Principal Introducer:			
	Senator Rick Kolowski		