

ONE HUNDRED SIXTH LEGISLATURE - SECOND SESSION - 2020
COMMITTEE STATEMENT
LB1013

Hearing Date: Thursday February 13, 2020
Committee On: Revenue
Introducer: Linehan
One Liner: Change the cigarette tax and exempt certain transactions

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

Vote Results:

Aye: 8 Senators Briese, Crawford, Friesen, Groene, Kolterman, Lindstrom,
Linehan, McCollister

Nay:

Absent:

Present Not Voting:

Oral Testimony:

Proponents:

Senator Lou Ann Linehan
David Scott
Kathy Siefken
Sean Kelley

Representing:

Introducer
Cheyenne International LLC
Nebraska Grocery Industry Association
Cigar Association of America

Opponents:

Representing:

Neutral:

Representing:

Summary of purpose and/or changes:

LB1013 clarifies that a product taxed as a cigar under Title 26 of the United States Code and as a cigarette for purposes of collecting the state's cigarette tax, shall not be treated as a cigarette for purposes of the Master Settlement Agreement.

The bill has the Emergency Clause.

Explanation of amendments:

The amendment clarifies that a product taxed as a cigar under Federal law and as a cigarette for purposes of collecting the state's cigarette excise tax, shall not be treated as a cigarette for purposes of the Master Settlement Agreement or the Reduced Cigarette Ignition Propensity Act also known as "Fire Safe".

Lou Ann Linehan, Chairperson