

ONE HUNDRED SIXTH LEGISLATURE - SECOND SESSION - 2020
COMMITTEE STATEMENT
LB1070

Hearing Date: Friday January 31, 2020
Committee On: Revenue
Introducer: Murman
One Liner: Change a sales tax exemption relating to agricultural machinery and equipment

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

Vote Results:

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

Nay:

Absent:

Present Not Voting:

Oral Testimony:

Proponents:

Senator Dave Murman
Ansley Fellers
Mark Othmer
John Hansen

Representing:

Introducer
Nebraska Farm Bureau
Iowa Nebraska Equipment Dealers Association
Nebraska Farmers Union

Opponents:

Representing:

Neutral:

Representing:

Summary of purpose and/or changes:

LB1070 adds header trailers, head haulers, and header transports to the definition of agricultural machinery and equipment that is excluded from sales and use tax.

Header trailers are specific equipment for moving only combine heads from one field to another and cannot be used for other purposes.

The bill has an operative date of October 1, 2020.

Explanation of amendments:

The amendment adds "seed tender trailers" to the exemptions.

Lou Ann Linehan, Chairperson