

ONE HUNDRED SIXTH LEGISLATURE

SECOND SESSION

LEGISLATIVE RESOLUTION 347

Introduced by Lindstrom, 18.

PURPOSE: The purpose of this interim study is to examine the use of heat-applied tax stamps on individual cigarette packages in Nebraska. New technologies enable manufacturers to apply a bar code, hologram, or quick response code or use another data embedding technique that is easily read and counterfeit resistant, and have been utilized in several other states.

The interim study shall:

(1) Examine the efficiency of the current method of heat-applied tax stamps for the State of Nebraska, manufacturers, and retailers;

(2) Examine the potential of bar coding, holograms, quick response codes, and other embedding techniques to aid in collection of state excise taxes on cigarettes and other tobacco products;

(3) Identify barriers within federal, state, and local laws to using such technologies; and

(4) Examine legislation in other states allowing bar codes and holograms to be used as tax stamps on cigarette packages and how such legislation has affected tax collection and deterred counterfeit and illegal cigarette sales.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED SIXTH LEGISLATURE OF NEBRASKA, SECOND SESSION:

1. That the General Affairs 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.