

Legislature - First Session - 2019

Introducer's Statement of Intent

LB472

Chairperson: Senator Lou Ann Linehan

Committee: Revenue

Date of Hearing:

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

LB 472 creates the Qualified Judgment Payment Act. Under this act, a qualified judgment is a federal judgment rendered against a county for a violation of federal law.

The county may adopt a resolution by a least two-thirds vote of the county board to impose a sales and use tax of one-half of one percent within the county and the tax shall be used to pay the federal judgment. The tax shall terminate upon the payment of the judgment.

The bill allows this tax to overlay all political subdivisions within the county even if those sub-divisions have already imposed a sales and use tax. The bill also sets out the duties for the Tax Commissioner for the administration and collection of the sales and use taxes set out in this bill.

Currently a county may enact a sales and use tax for specific purposes set out in Sec. 13-319. The bill would prohibit a county from imposing a tax under Sec. 13-319 if the county has approved a sales and use tax under this Act.

Principal Introducer: _____

Senator Myron Dorn