

**ONE HUNDRED SEVENTH LEGISLATURE - FIRST SESSION - 2021**  
**COMMITTEE STATEMENT**  
**LB233**

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**Hearing Date:** Friday February 19, 2021  
**Committee On:** Revenue  
**Introducer:** Friesen  
**One Liner:** Provide sales and use tax collection duties for certain peer-to-peer rentals of vehicles

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File

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**Vote Results:**

<b>Aye:</b>	6	Senators Bostar, Briese, Flood, Friesen, Linehan, Pahls
<b>Nay:</b>		
<b>Absent:</b>		
<b>Present Not Voting:</b>	2	Senators Albrecht, Lindstrom

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**Oral Testimony:**

**Proponents:**

Senator Curt Friesen  
Korby Gilbertson

**Representing:**

Introducer  
Enterprise Rent A Car Company, Midwest LLC

**Opponents:**

Kyndell Gaglio  
Vanessa Silke

**Representing:**

Turo  
AVAIL/Allstate

**Neutral:**

**Representing:**

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**Submitted Written Testimony:**

**Proponents:**

Joseph Kohout  
John Peetz

**Representing:**

United Cities of Sarpy County  
Nebraska Trucking

**Opponents:**

**Representing:**

**Neutral:**

**Representing:**

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**Summary of purpose and/or changes:**

LB233 would make peer-to-peer rentals of motor vehicles subject to the sales tax.

Peer-to-peer is defined to mean a rental transaction in which one individual rents his or her personal property to another individual for short-term use.

The tax would be imposed on the rental price and would be collected and remitted by the party facilitating the rental. Motor

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vehicles include automobiles, trucks, trailers, semitrailers, and truck-tractors as defined in the Motor Vehicle Registration Act.

The bill has an operative date of October 1, 2021.

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Lou Ann Linehan, Chairperson