

ONE HUNDRED SEVENTH LEGISLATURE

FIRST SESSION

**LEGISLATIVE RESOLUTION 261**

Introduced by Revenue Committee: Linehan, 39, Chairperson; Albrecht, 17; Bostar, 29; Briese, 41; Flood, 19; Friesen, 34; Lindstrom, 18; Pahls, 31.

PURPOSE: The purpose of this interim study is to examine the structure and administration of and compliance with:

- (1) Individual and corporate income taxes;
- (2) Financial institution and insurance premiums taxes;
- (3) State and local sales and use taxes;
- (4) Real and personal property taxes; and
- (5) Any other taxes.

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

1. That the Revenue 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.