

One Hundred Seventh Legislature - First Session - 2021

Introducer's Statement of Intent

LB182

Chairperson: Senator Lou Ann Linehan

Committee: Revenue

Date of Hearing: February 05, 2021

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

LB 182 would clarify the tax treatment of tower leases for purposes of providing internet access to make clear such leases are exempt from sales and use tax

Principal Introducer: _____

Senator Lou Ann Linehan