

One Hundred Seventh Legislature - First Session - 2021

Introducer's Statement of Intent

LB459

Chairperson: Senator Lou Ann Linehan

Committee: Revenue

Date of Hearing: March 03, 2021

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

The goals and purposes of LB 459 is to increase the cigarette tax from the current 64 cents per pack to \$2.14. That level of tax increase is enough to reduce the negative health impact of smoking on Nebraskans. The increased revenue would be used to fund various health related programs including the Health Care Cash Fund and the State General Fund.

LB 459 would add electronic nicotine delivery systems to the tobacco products definition thereby including electronic nicotine delivery systems into the current tax structure as a tobacco product. All revenue generated from electronic nicotine delivery systems would be directed to the Health Care Cash Fund.

Principal Introducer: _____

Senator Machaela Cavanaugh