

One Hundred Seventh Legislature - First Session - 2021

Introducer's Statement of Intent

LB679

Chairperson: Senator Lou Ann Linehan

Committee: Revenue

Date of Hearing: March 04, 2021

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

LB679 would require all lodging taxes, including occupation taxes imposed by cities on the occupation of providing lodging, to be collected by the Tax Commissioner. Under current law, state and county lodging taxes are collected by the Tax Commissioner, but not city occupation taxes.

Principal Introducer: _____

Senator Lou Ann Linehan