

LEGISLATURE OF NEBRASKA
ONE HUNDRED EIGHTH LEGISLATURE
FIRST SPECIAL SESSION

LEGISLATIVE BILL 65

Introduced by Wayne, 13.

Read first time July 29, 2024

Committee: Revenue

- 1 A BILL FOR AN ACT relating to law; to impose an excise tax on the sale of
2 ammunition; to define terms; to provide powers and duties for the
3 Department of Revenue, the Department of Health and Human Services,
4 and the Game and Parks Commission; to provide for the allocation of
5 revenue; to create a grant program relating to post-traumatic stress
6 disorder; to create a wildlife management grant program; and to
7 create funds.
- 8 Be it enacted by the people of the State of Nebraska,

1 Section 1. (1) For purposes of this section:

2 (a) Ammunition means ammunition for any firearm;

3 (b) Department means the Department of Revenue; and

4 (c) Firearm has the same meaning as in section 28-1201.

5 (2) Any retail sale of ammunition shall be subject to a five percent
6 excise tax. The tax shall be collected by the seller and remitted to the
7 department in a manner prescribed by the department.

8 (3) The department may adopt and promulgate rules and regulations as
9 necessary to carry out this section.

10 (4) The department shall remit the proceeds of the excise tax
11 imposed by this section to the State Treasurer for credit as follows:

12 (a) Fifty percent to the Property Tax Credit Cash Fund;

13 (b) Thirty-five percent to the Wildlife Management Grant Program
14 Fund; and

15 (c) Fifteen percent to the Post-Traumatic Stress Disorder Grant
16 Program Fund.

17 Sec. 2. (1) The Department of Health and Human Services shall
18 create a grant program to provide grants to entities providing services
19 to address post-traumatic stress disorder.

20 (2) A person may apply for a grant by submitting an application to
21 the department in a form and manner prescribed by the department.

22 (3) The department shall develop eligibility criteria for grants
23 under this section.

24 (4) The Post-Traumatic Stress Disorder Grant Program Fund is created
25 and shall be administered by the department to provide grants under this
26 section. The fund may consist of transfers as directed by the Legislature
27 and gifts, grants, bequests, and money from any public or private source.
28 Any money in the fund available for investment shall be invested by the
29 state investment officer pursuant to the Nebraska Capital Expansion Act
30 and the Nebraska State Funds Investment Act.

31 Sec. 3. (1) The Game and Parks Commission shall create a grant

1 program to provide grants to entities providing services to address
2 wildlife management issues.

3 (2) A person may apply for a grant by submitting an application to
4 the commission in a form and manner prescribed by the commission.

5 (3) The commission shall develop eligibility criteria for grants
6 under this section.

7 (4) The Wildlife Management Grant Program Fund is created and shall
8 be administered by the commission to provide grants under this section.
9 The fund may consist of transfers as directed by the Legislature and
10 gifts, grants, bequests, and money from any public or private source. Any
11 money in the fund available for investment shall be invested by the state
12 investment officer pursuant to the Nebraska Capital Expansion Act and the
13 Nebraska State Funds Investment Act.