

ONE HUNDRED EIGHTH LEGISLATURE
FIRST SPECIAL SESSION
LEGISLATIVE RESOLUTION 4CA
PROPOSED CONSTITUTIONAL AMENDMENT

Introduced by Erdman, 47.

Read first time July 25, 2024

Committee: Revenue

1 THE MEMBERS OF THE ONE HUNDRED EIGHTH LEGISLATURE OF NEBRASKA, FIRST
2 SPECIAL SESSION, RESOLVE THAT:

3 Section 1. At the general election in November 2024, the following
4 proposed amendment to the Constitution of Nebraska shall be submitted to
5 the electors of the State of Nebraska for approval or rejection:

6 To add a new section 15 to Article VIII:

7 VIII-15 Beginning January 1, 2026, the State of Nebraska shall
8 impose a retail consumption tax or an excise tax on all new goods and
9 services, and the Legislature may authorize political subdivisions to do
10 the same. There shall be no exemption from such taxes except for grocery
11 items purchased for off-premises consumption.

12 Sec. 2. The proposed amendment shall be submitted to the electors
13 in the manner prescribed by the Constitution of Nebraska, Article XVI,
14 section 1, with the following ballot language:

15 A constitutional amendment to provide that the State of Nebraska
16 shall impose a retail consumption tax or an excise tax on all new goods
17 and services, that the Legislature may authorize political subdivisions
18 to do the same, and that there shall be no exemption from such taxes
19 except for grocery items purchased for off-premises consumption.

20 For

21 Against.