

**One Hundred Eighth Legislature - First Special Session - 2024**

**Introducer's Statement of Intent**

**LB19**

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**Chairperson: Senator Lou Ann Linehan**

**Committee: Revenue**

**Date of Hearing: July 30, 2024**

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

LB19 places a 2% excise tax on products for delivery sale into the state of Nebraska. Products that are currently exempt from sales and use taxes in the state of Nebraska are exempt from this tax. Products picked up at a retail location in the state of Nebraska are also exempt from this tax.

**Principal Introducer:** \_\_\_\_\_

**Senator Jana Hughes**