

One Hundred Eighth Legislature - First Special Session - 2024

Introducer's Statement of Intent

LB48

Chairperson: Senator Lou Ann Linehan

Committee: Revenue

Date of Hearing: August 01, 2024

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

LB 48 creates a "delivery sale" definition, which pertains to sales made through mail, delivery services, internet, telephone, or any electronic method. LB48 stipulates that a delivery fee of 2% of the purchase price will be imposed on the seller for any delivery sale made to a purchaser in Nebraska.

Principal Introducer: _____

Senator Justin Wayne