

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

**Introducer's Statement of Intent**

**LR4CA**

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**Chairperson: Senator Lou Ann Linehan**

**Committee: Revenue**

**Date of Hearing: July 31, 2024**

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

LR4CA is a resolution for a constitutional amendment to direct the Legislature and its political subdivisions to impose a consumption tax or an excise tax on all new goods and services beginning January 1, 2026. The only allowable exemption from such taxes would be for groceries purchased for off-premises consumption.

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

**Senator Steve Erdman**