

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 212

Introduced by Wordekemper, 15.

Read first time January 14, 2025

Committee: Revenue

- 1 A BILL FOR AN ACT relating to the Tobacco Products Tax Act; to amend
- 2 section 77-4008, Revised Statutes Cumulative Supplement, 2024; to
- 3 change provisions relating to the tax on cigars, cheroots, and
- 4 stogies as prescribed; to provide an operative date; and to repeal
- 5 the original sections.
- 6 Be it enacted by the people of the State of Nebraska,

1 **Section 1.** Section 77-4008, Revised Statutes Cumulative Supplement,
2 2024, is amended to read:

3 77-4008 (1)(a) A tax is hereby imposed upon the first owner of
4 tobacco products to be sold in this state.

5 (b) The tax on cigars, cheroots, and stogies shall be twenty percent
6 of (i) the purchase price of the cigars, cheroots, or stogies paid by the
7 first owner or (ii) the price at which a first owner who made,
8 manufactured, or fabricated the cigars, cheroots, or stogies sells the
9 items to others, except that the maximum tax imposed under this
10 subdivision (b) shall be fifty cents for each cigar, cheroot, or stogie.

11 (c) ~~(b)~~ The tax on snuff shall be forty-four cents per ounce and a
12 proportionate tax at the like rate on all fractional parts of an ounce.
13 Such tax shall be computed based on the net weight as listed by the
14 manufacturer.

15 (d) ~~(c)~~ The tax on an electronic nicotine delivery system containing
16 three milliliters or less of consumable material shall be five cents per
17 milliliter of consumable material and a proportionate tax at the like
18 rate on all fractional parts of a milliliter.

19 (e) ~~(d)~~ The tax on an electronic nicotine delivery system containing
20 more than three milliliters of consumable material shall be ten percent
21 of (i) the purchase price of such electronic nicotine delivery system
22 paid by the first owner or (ii) the price at which the first owner who
23 made, manufactured, or fabricated the electronic nicotine delivery system
24 sells the item to others.

25 (f) ~~(e)~~ For electronic nicotine delivery systems in the possession
26 of retail dealers for which tax has not been paid, the tax under this
27 subsection shall be imposed at the earliest time the retail dealer: (i)
28 Brings or causes to be brought into the state any electronic nicotine
29 delivery system for sale; (ii) makes, manufactures, or fabricates any
30 electronic nicotine delivery system in this state for sale in this state;
31 or (iii) sells any electronic nicotine delivery system to consumers

1 within this state.

2 ~~(g)~~ (f) The tax on tobacco products other than cigars, cheroots,
3 stogies, snuff, and electronic nicotine delivery systems shall be twenty
4 percent of (i) the purchase price of such tobacco products paid by the
5 first owner or (ii) the price at which a first owner who made,
6 manufactured, or fabricated the tobacco product sells the items to
7 others.

8 ~~(h)~~ (g) The tax on tobacco products shall be in addition to all
9 other taxes.

10 (2) Whenever any person who is licensed under section 77-4009
11 purchases tobacco products from another person licensed under section
12 77-4009, the seller shall be liable for the payment of the tax.

13 (3) Amounts collected pursuant to this section shall be used and
14 distributed pursuant to section 77-4025.

15 **Sec. 2.** This act becomes operative on October 1, 2025.

16 **Sec. 3.** Original section 77-4008, Revised Statutes Cumulative
17 Supplement, 2024, is repealed.