



**Hundredth Legislature - First Session - 2007  
Committee Statement  
LB 3**

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**Hearing Date:** January 18, 2007  
**Committee On:** Revenue

**Introducer(s):** (Pahls)  
**Title:** Provide a sales tax holiday for school-related purchases

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**Roll Call Vote – Final Committee Action:**

- Advanced to General File
  - Advanced to General File with Amendments
  - X Indefinitely Postponed
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**Vote Results:**

6	Yes	Senators Burling, Cornett, Dierks, Janssen, Raikes and White
1	No	Senator Preister
0	Present, not voting	
1	Absent	Senator Langemeier

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**Proponents:**  
Senator Rich Pahls  
Jim Otto

**Representing:**  
Introducer  
Nebraska Retail Federation

**Opponents:**  
Jack Cheloha

**Representing:**  
City of Omaha

**Neutral:**  
None

**Representing:**

**Summary of purpose and/or changes:**

The bill would have established a “sales tax holiday” for certain items beginning on the first Friday of August and ending on the following Sunday. Items to be exempted from sales tax during this period included clothing, school supplies, computer software and computer hardware priced less than certain thresholds. School supplies were defined. No provisions of this definition addressed age, criteria of students attending a school, or the activity which constitutes a school. Textbooks and maps were included in the list of exempt school supplies. Clothing exemptions included footwear and school uniforms, but excluded jewelry and other accessories.

The bill carried the emergency clause.

**Explanation of amendments, if any:**

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**Senator Ray Janssen, Chairperson**