

## ONE HUNDRED THIRD LEGISLATURE

## SECOND SESSION

**LEGISLATIVE RESOLUTION 598**

Introduced by Davis, 43; Avery, 28; Johnson, 23; Schumacher, 22.

PURPOSE: The purpose of this resolution is to study issues surrounding the potential impact of federal legislation that would require remote retailers with no physical presence in Nebraska to collect and remit the tax imposed under section 77-2703. This study shall include, but not be limited to:

(1) An analysis of the revenue currently going uncollected by the state from remote retailers without a physical presence in Nebraska;

(2) An analysis of the amount of revenue that would be collected should the Marketplace Fairness Act of 2013 or similar legislation become law; and

(3) An analysis of the mechanism by which the Department of Revenue would determine revenue receipts collected pursuant to passage of any such federal law.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED THIRD LEGISLATURE OF NEBRASKA, SECOND SESSION:

1. That the Revenue Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.