

**One Hundred Third Legislature - Second Session - 2014**

**Introducer's Statement of Intent**

**LB809**

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**Chairperson: Senator Galen Hadley**

**Committee: Revenue**

**Date of Hearing: January 31, 2014**

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

LB809 exempts purchase by historic automobile museums from sales and use taxes.

Until recently, historic automobile museums were not required to pay a sales and use tax on vehicles and items showcased in the museum because of their classification as an art museum. Recently, the Nebraska Department of Revenue determined that cars and engines do not qualify as fine art so these historic automobile museums will be required to pay sales and use tax on their purchases.

LB809 continues to allow historic automobile museums with at least 200 vehicles and open to the public on average of four hours per week to not pay a sales and use tax on items purchased for display in the museum.

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

**Senator Colby Coash**