

NINETY-SIXTH LEGISLATURE

SECOND SESSION

LEGISLATIVE RESOLUTION 345

Introduced by Revenue Committee: Wickersham, 49, Chairperson;
Bohlke, 33; Coordsen, 32; Dierks, 40; Hartnett, 45;
Landis, 46; Raikes, 25; Redfield, 12

PURPOSE: The purpose of this resolution is to examine Nebraska's overall tax structure. The study shall examine the burden borne by Nebraska taxpayers in the aggregate compared to that of taxpayers in other states by various measures, and the burden on individual taxpayers as affected by exemptions from tax, tax credits, and other preferences granted to some taxpayers as compared to others. The study will examine whether tax burdens are similar for similarly situated taxpayers with a focus on tax equity. The study is to examine all of the major tax programs used in Nebraska, the exemptions, credits, and other preferences granted within those tax bases, our relative reliance on each, and the combined burden they place on Nebraska taxpayers in a variety of situations.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE NINETY-SIXTH 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.

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PRESIDENT OF THE LEGISLATURE

I, Patrick J. O'Donnell, hereby certify that the foregoing is a true and correct copy of Legislative Resolution 345, which was passed by the Legislature of Nebraska in the Ninety-sixth Legislature, Second Session, on the XXXX(words)XXXX day of March 2000.

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CLERK OF THE LEGISLATURE