



Ninety-Ninth Legislature - Second Session - 2006  
**Introducer's Statement of Intent**  
**LB 1189**

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**Chairperson:** David Landis  
**Committee:** Revenue  
**Date of Hearing:** February 10, 2006

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

LB 1189 clarifies that the sales tax exemption for manufacturing equipment relating to molds and dies, set forth in 77-2701.47, applies to molds and dies that are permanent or temporary in nature and that the exemption applies to any chemicals, solutions or catalysts utilized during the course of the mold or die process. The bill makes it clear that all molds and dies were intended to be exempt from taxation pursuant to LB 312, which was enacted during the first session of the Ninety-Ninth Legislature.

**Principal Introducer:** \_\_\_\_\_  
**Senator John Synowiecki**