

ONE HUNDRED FIRST LEGISLATURE

FIRST SESSION

LEGISLATIVE RESOLUTION 210

Introduced by Revenue Committee Cornett, 45, Chairperson; Adams, 24; Dierks, 40; Friend, 10; Hadley, 37; Loudon, 49; Utter, 33; White, 8.

PURPOSE: The purpose of this interim study is to determine whether lodging taxes should apply to home rentals since a bed and breakfast is subject to lodging tax but if a homeowner rents their home out for multiple weeks to persons not intending to use it as a residence, no lodging tax is collected.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED FIRST LEGISLATURE OF NEBRASKA, FIRST 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.