



One Hundred First Legislature - First Session - 2009
Introducer's Statement of Intent
LB 127

Chairperson: Abbie Cornett
Committee: Revenue
Date of Hearing: March 11, 2009

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

This bill provides an exemption from the state sales tax for designated “back-to-school” items purchased during the first Friday, Saturday, and Sunday of August of each year. Sales tax would not be collected on back-to-school supplies, clothing and computers up to a certain dollar amount as specified in the bill.

This legislation also provides an exemption from the state sales tax for any recommended or required, new or used college textbook to any part-time or full-time student enrolled at an institution of higher learning if the student presents a valid student identification card.

Principal Introducer:

Senator Bill Avery