

One Hundred Second Legislature - Second Session - 2012

Introducer's Statement of Intent

LB749

Chairperson: Senator Abbie Cornett

Committee: Revenue

Date of Hearing: February 01, 2012

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

For purposes of sales and use taxation, Neb. Rev. Stat. Section 77-2701.16(5) defines "gross receipts" to include certain admissions. LB 749 would amend that statute by adding a new sentence, which provides that "An admission does not include indoor tanning services." The operative date of LB 749 would be October 1, 2012.

The reason for the proposed change is to help offset the federal government's imposition of a 10 percent excise tax on certain indoor tanning services, pursuant to Internal Revenue Code section 5000.

Principal Introducer: _____

Senator Abbie Cornett