

**One Hundred Second Legislature - Second Session - 2012**

**Introducer's Statement of Intent**

**LB781**

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**Chairperson: Senator Russ Karpisek**

**Committee: General Affairs**

**Date of Hearing: January 23, 2012**

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

LB 781 would change the point at which the state excise tax is attached to products manufactured at farm wineries, craft breweries and microdistilleries. Currently, the tax is attached after production; LB 781 would attach the tax at the point the product leaves the bonded portion of the licensed premise.

**Principal Introducer:** \_\_\_\_\_

**Senator Jim Smith**