

AMENDMENTS TO LB330

(Amendments to E & R amendments, ER92)

Introduced by Kintner, 2.

1           1. Insert the following new section:

2           Sec. 22. Section 53-160, Revised Statutes Cumulative Supplement,  
3   2014, is amended to read:

4           53-160 (1) For the purpose of raising revenue, a tax is imposed upon  
5   the privilege of engaging in business as a manufacturer or a wholesaler  
6   at a rate of twenty ~~thirty-one~~ cents per gallon on all beer; eighty-five  
7   ~~ninety-five~~ cents per gallon for wine, except for wines produced and  
8   released from bond in farm wineries; six cents per gallon for wine  
9   produced and released from bond in farm wineries; and three dollars and  
10   seventy-five cents per gallon on alcohol and spirits manufactured and  
11   sold by such manufacturer or shipped for sale in this state by such  
12   wholesaler in the course of such business. The gallonage tax imposed by  
13   this subsection shall be imposed only on alcoholic liquor upon which a  
14   federal excise tax is imposed.

15          (2) Manufacturers or wholesalers of alcoholic liquor shall be exempt  
16   from the payment of the gallonage tax on such alcoholic liquor upon  
17   satisfactory proof, including bills of lading furnished to the commission  
18   by affidavit or otherwise as the commission may require, that such  
19   alcoholic liquor was manufactured in this state but shipped out of the  
20   state for sale and consumption outside this state.

21          (3) Dry wines or fortified wines manufactured or shipped into this  
22   state solely and exclusively for sacramental purposes and uses shall not  
23   be subject to the gallonage tax.

24          (4) The gallonage tax shall not be imposed upon any alcoholic  
25   liquor, whether manufactured in or shipped into this state, when sold to  
26   a licensed nonbeverage user for use in the manufacture of any of the

1 following when such products are unfit for beverage purposes: Patent and  
2 proprietary medicines and medicinal, antiseptic, and toilet preparations;  
3 flavoring extracts, syrups, food products, and confections or candy;  
4 scientific, industrial, and chemical products, except denatured alcohol;  
5 or products for scientific, chemical, experimental, or mechanical  
6 purposes.

7 (5) The gallonage tax shall not be imposed upon the privilege of  
8 engaging in any business in interstate commerce or otherwise, which  
9 business may not, under the Constitution and statutes of the United  
10 States, be made the subject of taxation by this state.

11 (6) The gallonage tax shall be in addition to all other occupation  
12 or privilege taxes imposed by this state or by any municipal corporation  
13 or political subdivision thereof.

14 (7) The commission shall collect the gallonage tax and shall account  
15 for and remit to the State Treasurer at least once each week all money  
16 collected pursuant to this section. If any alcoholic liquor manufactured  
17 in or shipped into this state is sold to a licensed manufacturer or  
18 wholesaler of this state to be used solely as an ingredient in the  
19 manufacture of any beverage for human consumption, the tax imposed upon  
20 such manufacturer or wholesaler shall be reduced by the amount of the  
21 taxes which have been paid as to such alcoholic liquor so used under the  
22 Nebraska Liquor Control Act. The net proceeds of all revenue arising  
23 under this section shall be credited to the General Fund.

24 2. Renumber the remaining sections, correct internal references, and  
25 amend the repealer accordingly.