

**ONE HUNDRED FOURTH LEGISLATURE - FIRST SESSION - 2015**  
**COMMITTEE STATEMENT**  
**LB419**

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**Hearing Date:** Wednesday February 18, 2015  
**Committee On:** Revenue  
**Introducer:** Mello  
**One Liner:** Exempt sales and purchases by zoos and aquariums from sales and use tax

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File

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**Vote Results:**

**Aye:** 8 Senators Brasch, Davis, Gloor, Harr, Scheer, Schumacher, Smith, Sullivan  
**Nay:**  
**Absent:**  
**Present Not Voting:**

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**Verbal Testimony:**

**Proponents:**

Senator Heath Mello  
Dennis Pate

Jean Stothert  
Chris Beutler  
John Chapo  
Anne James

Brenda Leisy

Kathy McKillip  
Tim Darby

**Opponents:**

Mary Jane Truemper

**Neutral:**

**Representing:**

Introducer  
Omaha Henry Doorly Zoo & Aquarium, Association of Zoos & Aquariums, Greater Omaha Convention & Visitors Bureau, Nebraska Chamber of Commerce & Industry, Omaha Zoo Foundation, Greater Omaha Chamber of Commerce  
City of Omaha  
City of Lincoln  
Lincoln Children's Zoo  
Riverside Discovery Center, City of Gering, Gering Convention & Visitors Bureau, Scottsbluff/Gering United Chamber of Commerce, Scotts Bluff National Monument, City of Terrytown, Scotts Bluff County Commissioners, City of Scottsbluff  
Scotts Bluff Area Visitors Bureau, Nebraska Travel Association  
Nebraska Tourism Commission  
Nebraska Hotel & Motel Association

**Representing:**

Self

**Representing:**

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**Summary of purpose and/or changes:**

LB 419 would amend Sections 77-2701 and 77-2701.04 to provide certain tax exemptions for nationally accredited zoos and aquariums.

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Zoos are a major driver of tourism, which is Nebraska's third largest industry. LB 419 will foster economic development and growth by providing Nebraska's four nationally accredited zoos with the ability to reinvest additional funds into facilities, programming and promotion of our top attractions. Ongoing reinvestment will enable Nebraska's zoos and aquariums to further attract and retain visitors to the state.

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Mike Gloor, Chairperson