

ONE HUNDRED SEVENTH LEGISLATURE - FIRST SESSION - 2021
COMMITTEE STATEMENT
LR11CA

Hearing Date: Wednesday February 03, 2021
Committee On: Revenue
Introducer: Erdman
One Liner: Constitutional amendment to require enactment of a consumption tax and prohibit certain other forms of taxation

Roll Call Vote - Final Committee Action:

Advanced to General File

Vote Results:

Aye:	6	Senators Albrecht, Briese, Friesen, Lindstrom, Linehan, Pahls
Nay:	2	Senators Bostar, Flood
Absent:		
Present Not Voting:		

Oral Testimony:

Proponents:

Senator Steve Erdman
Craig Bolz
Rob Rohrbough
Jeff Uhlir
Charlene Edmundson
Edward Janeczko Jr.
Fred Coffman
Deborah Bredenkamp
Lee Saathoff
Dolen Freeouf
Duane Lienemann
Lawrence Consbruck
Douglas Wittmann
Sara Freeouf
Lee Todd
John Knapp
Mary Gloystein
Mark Bonkiewicz

Representing:

Introducer
Self
Self
Self
Nebraska Salt & Light Ministry
Self
Nebraskans for Founders Values

Opponents:

Roma Amundson
John Hansen
Robert Bell

Representing:

Lancaster County Board of Commissioners
Nebraska Farmers Union
Nebraska Insurance Federation

Neutral:

Representing:

Troy Uhlir
Eric Miller
Sarah Curry

Self
Self
Platte Institute

Submitted Written Testimony:

Proponents:

Mary Hilton

Representing:

Self

Opponents:

Tiffany Freisen Milone

Representing:

OpenSky Policy Institute

Neutral:

Representing:

Summary of purpose and/or changes:

LR11CA creates a new section in the Nebraska Constitution Article VIII-14. Effective January 1, 2024, the State and all political subdivisions will be prohibited from imposing a tax on personal income, corporate income, personal and real property, inheritance tax, and sales tax.

Any of the taxes listed above that were imposed prior to January 1, 2024 may be collected through the end of calendar year 2024.

The Legislature will be required to enact a consumption tax. The consumption tax will apply to the purchases of services and new goods, except for fuel. The consumption tax will begin no later than January 1, 2024.

The Legislature may authorize political subdivisions to enact their own consumption tax based on the terms and conditions the Legislature may provide.

Lou Ann Linehan, Chairperson