

**One Hundred Eighth Legislature - First Session - 2023**

**Introducer's Statement of Intent**

**LB24**

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**Chairperson: Senator Lou Ann Linehan**

**Committee: Revenue**

**Date of Hearing: January 25, 2023**

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

LB 24 creates a cap on the amount of taxes that a purchaser can be charged for a cigars, cheroots, and stogies.

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

**Senator Justin Wayne**