

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

**Introducer's Statement of Intent**

**LB381**

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**Chairperson: Senator Lou Ann Linehan**

**Committee: Revenue**

**Date of Hearing: March 23, 2023**

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

The intent of LB381 is to adopt the Mental Health Wellness Act and authorize county sales and use taxes.

Following adoption of the resolution by the affirmative vote, a county may impose a sales and use tax of one-half of one percent on transactions that are subject to the state sales and use tax within the county.

Any sales and use tax imposed shall be used exclusively to provide mental health services to residents of the county to improve the health and wellness of such residents.

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

**Senator Machaela Cavanaugh**