

ONE HUNDRED NINTH LEGISLATURE - FIRST SESSION - 2025
COMMITTEE STATEMENT
LB170

Hearing Date: Thursday March 13, 2025
Committee On: Revenue
Introducer: Brandt
One Liner: Eliminate the sales tax exemptions for candy and soft drinks

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

Vote Results:

Aye:	6	Senators von Gillern, Ibach, Jacobson, Kauth, Murman, Sorrentino
Nay:	1	Senator Dungan
Absent:	1	Senator Bostar
Present Not Voting:		

Testimony:

Proponents:

Senator Tom Brandt
Bruce Rieker
Mary Vaggalis

Opponents:

Kirk Anderson
Josephine Litwinowicz
Shannon McCord
Jesse Neese

Justin Brady

Hobert B. Rupe
Stacy Lostroh

Ansley Fellers

Bryan Slone

Ryan McIntosh
Ryan Nickell

Neutral:

Nicole Fox
Ken Schilz

Representing:

Opening Presenter
Ag Leaders Working Group
Philip Morris International

Representing:

LinPepCo, Nebraska Beverage Association
Higher Power Church
Ideal Market
Nuclear Ink Custom Tattoo, Alliance of Professional Tattooists, Association of Food and Drug Officials (Body Art Committee)
Nebraska Liquor Wholesalers, Associated Beverage Distributors of Nebraska
Nebraska Liquor Control Commission
Whitehead Oil, Nebraska Petroleum Marketers & Convenience Store Association
Nebraska Grocery Industry Association, Nebraska Hospitality Association, Nebraska Retail Federation
Nebraska Chamber of Commerce & Industry, Greater Omaha Chamber, The Lincoln Chamber
National Federation of Independent Business
Self

Representing:

Platte Institute
Nebraska Licensed Beverage Association



Summary of purpose and/or changes:

LB 170 would eliminate an exemption on sales tax for defined candy and soft drinks.

Section-by-Section Summary:

Section 1. Amends Neb. Rev. Stat. § 77-2704.24 to add definitions for candy and soft drinks; and adds candy and soft drinks to items not classified as food and food ingredients, eliminating a sales tax exemption on defined candy and soft drinks.

Section 2. Operative date of October 1, 2025.

Section 3. Repealer.

R. Brad von Gillern, Chairperson

