

ONE HUNDRED NINTH LEGISLATURE

FIRST SESSION

**LEGISLATIVE RESOLUTION 10CA**

PROPOSED CONSTITUTIONAL AMENDMENT

Introduced by Hardin, 48; Lippincott, 34; Lonowski, 33.

Read first time January 13, 2025

Committee: Revenue

1 THE MEMBERS OF THE ONE HUNDRED NINTH LEGISLATURE OF NEBRASKA, FIRST  
2 SESSION, RESOLVE THAT:

3 **Section 1.** At the general election in November 2026, the following  
4 proposed amendment to the Constitution of Nebraska shall be submitted to  
5 the electors of the State of Nebraska for approval or rejection:

6 To add a new section 15 to Article VIII:

7 VIII-15 Beginning January 1, 2028, the State of Nebraska shall  
8 impose a retail consumption tax or an excise tax on all new goods and  
9 services, and the Legislature may authorize political subdivisions to do  
10 the same. There shall be no exemption from such taxes except for grocery  
11 items purchased for off-premises consumption.

12 **Sec. 2.** The proposed amendment shall be submitted to the electors  
13 in the manner prescribed by the Constitution of Nebraska, Article XVI,  
14 section 1, with the following ballot language:

15 A constitutional amendment to provide that the State of Nebraska  
16 shall impose a retail consumption tax or an excise tax on all new goods  
17 and services, that the Legislature may authorize political subdivisions  
18 to do the same, and that there shall be no exemption from such taxes  
19 except for grocery items purchased for off-premises consumption.

20 For

21 Against.