

One Hundred Ninth Legislature - Second Session - 2026

Introducer's Statement of Intent

LB1238

Chairperson: Senator R. Brad von Gillern

Committee: Revenue

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

LB1238 equalizes the excise tax rate for all tobacco, electronic nicotine delivery systems, nicotine analogues, and alternative nicotine products. LB1238 sets the excise tax rate for all these products at 30% of wholesale cost.

Principal Introducer: _____

Senator Jana Hughes