

# **One Hundred Ninth Legislature - Second Session - 2026**

## **Introducer's Statement of Intent**

### **LB865**

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**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:

LB865 provides for a temporary sales tax exemption on certain consumer goods. The exemption applies to specified items, including clothing, footwear, childcare items, and school supplies sold below a designated price threshold.

The purpose of this legislation is to provide temporary tax relief to consumers particularly at times when families commonly incur increased expenses.

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

**Senator Jason Prokop**