

One Hundred Ninth Legislature - Second Session - 2026

Introducer's Statement of Intent

LB865

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