

Document	Description	Committee	Hearing Date	Status
<a href="#">LB1248</a>	(Kauth) Eliminate certain sales and use tax exemptions  Removes sales tax exemption for candy and soft drinks. Defines "candy" as a sugary confection not including flour or requiring refrigeration and excludes candy and soft drinks from definition of food. Defines soft drinks as nonalcoholic beverages with natural or artificial sweeteners and do not contain milk or its substitutes, or greater than 50% vegetable or fruit juice by volume. Specifies that a product made from hemp is not a drug.	Revenue		Committee 01/17/2024  Referred to Revenue Committee Date of introduction
<a href="#">LB1299</a>	(Hughes) Change the tax on sales of electronic nicotine delivery systems  Tax on an electronic nicotine delivery system shall be twenty percent of (i) the purchase price of such electronic nicotine delivery system paid by the first owner or (ii) the price at which the first owner who made, manufactured, or fabricated the electronic nicotine delivery system sells the item to others.	Revenue		Committee 01/17/2024  Halloran name added Referred to Revenue Committee Date of introduction
<a href="#">LB1308</a>	(von Gillern) Eliminate certain sales and use tax exemptions and impose sales and use taxes on certain services  Eliminates sales tax exemption for accounting services to businesses.	Revenue		Committee 01/18/2024  Referred to Revenue Committee Date of introduction von Gillern FA202 filed
<a href="#">LB1310</a>	(Albrecht) Adopt the Advertising Services Tax Act and eliminate certain sales and use tax exemptions  Eliminates sales tax exemption for Nebraska Lottery and Grey Machines. Removes Sales Tax Exemption for Advertising Services (This portion of the bill was reintroduced in LB1354).	Revenue		Committee 01/18/2024  Referred to Revenue Committee Date of introduction
<a href="#">LB1311</a>	(Meyer) Eliminate certain sales and use tax exemptions and impose sales and use taxes on certain services  Eliminates sales tax exemption for motor vehicle cleaning, pet-related services, and storage and moving services.	Revenue		Committee 01/18/2024  Referred to Revenue Committee Date of introduction
<a href="#">LB1315</a>	(Linehan) Change the sales tax rate  Increases State sales tax from 5.5% to 6.5% except for transactions in a good life district, where the rate is 2.75%	Revenue		Committee 01/18/2024  Referred to Revenue Committee Date of introduction
<a href="#">LB1319</a>	(Linehan) Eliminate a sales and use tax exemption relating to data centers  Eliminates tax exemptions for data centers. Data center defined as computers, supporting equipment, and other organized assembly of hardware or software that are designed to centralize the storage, management, or dissemination of data and information, environmentally controlled structures or facilities or interrelated structures or facilities that provide the infrastructure for housing the equipment, such as raised flooring, electricity supply, communication and data lines, Internet access, cooling, security, and fire suppression, and any building housing the foregoing.	Revenue		Committee 01/18/2024  Referred to Revenue Committee Date of introduction
<a href="#">LB1345</a>	(Wayne) Impose sales and use taxes on certain services  Eliminates sales tax exemption for legal services performed in the furtherance of a business enterprise.	Revenue		Committee 01/18/2024  Referred to Revenue Committee Date of introduction

Governor Pillen Tax Package

Weekly Report for Bills of Interest on 01/21/2024

The full text of all bills and other information is available by clicking on the bill number on the chart or online at [www.nebraskalegislature.gov](http://www.nebraskalegislature.gov)

Document	Description	Committee	Hearing Date	Status
<a href="#">LB1349</a>	(Murman) Eliminate certain sales and use tax exemptions and impose sales and use taxes on certain services Eliminates sales tax exemption for the cleaning and repair of clothing; and admission to a nationally accredited zoo or aquarium operated by a public agency or nonprofit corporation primarily for educational, scientific, or tourism purposes.	Revenue		Committee 01/18/2024 Referred to Revenue Committee Date of introduction
<a href="#">LB1354</a>	(Albrecht) Adopt the Advertising Services Tax Act Eliminates sales tax exemption for advertising services. Creates a \$1 billion threshold for gross business proceeds. Aimed at digital advertising by large companies - ie Google & Facebook. Part of Governor Pillen's Tax Package	Revenue		Committee 01/18/2024 Referred to Revenue Committee Date of introduction