

LEGISLATURE OF NEBRASKA  
ONE HUNDRED EIGHTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 301**

Introduced by Linehan, 39.

Read first time January 11, 2023

Committee:

- 1 A BILL FOR AN ACT relating to the Nebraska Liquor Control Act; to amend
- 2 section 53-160.04, Reissue Revised Statutes of Nebraska; to change a
- 3 tax on ready-to-drink cocktails; and to repeal the original section.
- 4 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 53-160.04, Reissue Revised Statutes of Nebraska,  
2 is amended to read:

3 53-160.04 (1) Notwithstanding any other provision of the Nebraska  
4 Liquor Control Act, for the purpose of raising revenue, a tax is imposed  
5 upon the privilege of engaging in business as a manufacturer or a  
6 wholesaler of ready-to-drink cocktails at a rate of three dollars and  
7 seventy-five ~~ninety-five~~ cents per gallon. The gallonage tax imposed by  
8 this section shall be imposed only on alcoholic liquor upon which a  
9 federal excise tax is imposed.

10 (2) Manufacturers or wholesalers of ready-to-drink cocktails shall  
11 be exempt from the payment of the gallonage tax imposed by this section  
12 on such products upon satisfactory proof, including bills of lading  
13 furnished to the commission by affidavit or otherwise as the commission  
14 may require, that such ready-to-drink cocktails were manufactured in this  
15 state but shipped out of this state for sale and consumption outside this  
16 state.

17 (3) The gallonage tax imposed by this section shall be in addition  
18 to all other occupation or privilege taxes imposed by this state or by  
19 any municipal corporation or political subdivision thereof.

20 (4) The commission shall collect the gallonage tax on ready-to-drink  
21 cocktails and shall account for and remit to the State Treasurer at least  
22 once each week all money collected pursuant to this section. If any  
23 spirits manufactured in or shipped into this state are sold to a licensed  
24 manufacturer or wholesaler of this state to be used solely as an  
25 ingredient in the manufacture of ready-to-drink cocktails for human  
26 consumption, the tax imposed upon such manufacturer or wholesaler shall  
27 be reduced by the amount of the taxes which have been paid as to such  
28 spirits so used under the Nebraska Liquor Control Act. The net proceeds  
29 of all revenue arising under this section shall be credited to the  
30 General Fund.

31 Sec. 2. Original section 53-160.04, Reissue Revised Statutes of

1 Nebraska, is repealed.