

## ONE HUNDRED SECOND LEGISLATURE

## FIRST SESSION

**LEGISLATIVE RESOLUTION 220**

Introduced by Cornett, 45.

PURPOSE: The purpose of this resolution is to examine issues pertaining to the imposition of occupation taxes by local governments. The issues addressed by this study shall include, but not be limited to, determining:

- (1) The nature or classification of such taxes;
- (2) The subject or subjects of such taxes;
- (3) The measure or measures of such taxes;
- (4) The rate or rates of such taxes and whether statutory tax rate limitations exist;
- (5) The taxpayers subject to such taxes; and
- (6) Constitutional limitations on the imposition of such taxes.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED SECOND LEGISLATURE OF NEBRASKA, FIRST SESSION:

1. That the Revenue Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.