

ONE HUNDRED THIRD LEGISLATURE

SECOND SESSION

LEGISLATIVE RESOLUTION 572

Introduced by Hadley, 37.

PURPOSE: The purpose of this resolution is to study Nebraska's sales and use tax base. This study shall include, but not be limited to:

(1) An examination of consumer services that are currently not subject to tax;

(2) A review of other states' taxation of consumer services; and

(3) A review of economic studies regarding expansion of the sales tax base to consumer services.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED THIRD LEGISLATURE OF NEBRASKA, SECOND 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.