

ONE HUNDRED EIGHTH LEGISLATURE

FIRST SESSION

LEGISLATIVE RESOLUTION 97

Introduced by Lowe, 37.

PURPOSE: The purpose of this resolution is to propose an interim study to examine revenue and funding options for the Nebraska Tourism Commission.

The State Visitors Promotion Cash Fund is a funding source for the Nebraska Tourism Commission. The State Visitors Promotion Cash Fund receives deposits through an additional hotel occupancy tax of one percent. A hotel occupancy tax is a funding source that relies solely upon the hotel and accommodations sector which hinders the growth of funds available to promote Nebraska's tourism sector, the third largest industry in the state.

The study shall include, but not be limited to, the following:

- (1) Analysis of tourism funding mechanisms;
- (2) Examination of potential revenue sources from related tourism and hospitality industry segments as defined by the North American Industry Classification System sectors 71 and 72; and
- (3) Recommendations for a new funding mechanism.

In order to carry out the purpose of this resolution, the committee shall seek the assistance of the Nebraska Tourism Commission, the Department of Revenue, and tourism and hospitality industry partners including the Nebraska Travel Association and the Nebraska Hospitality Association.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED EIGHTH 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.