



Hundredth Legislature - First Session - 2007
Introducer's Statement of Intent
LB 429

Chairperson: Ray Janssen
Committee: Revenue
Date of Hearing: February 23, 2007

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB 429 would amend legislation passed in 2006 that exempts from sales and use tax certain purchases by museums of fine art to include “items related to the live production of performing arts, including, but not limited to, costumes, play scripts, musical scores, materials used in set construction.”

In addition, LB 429 would exempt museum memberships from sales and use tax. Museum means an institution located in Nebraska and operated by a nonprofit corporation or a public agency, primarily for educational, scientific, historic preservation, or aesthetic purposes, and which owns, borrows, cares for, exhibits, studies, archives, or catalogs property or studies and presents visual or live performing arts. Museum includes, but is not limited to, historical societies, historic sites, or landmarks, parks, monuments, libraries, and zoos, and community or professional theaters with live performances.

Principal Introducer: _____
Senator John Synowiecki