

ONE HUNDRED SECOND LEGISLATURE

SECOND SESSION

LEGISLATIVE RESOLUTION 593

Introduced by Christensen, 44.

PURPOSE: The purpose of this resolution is to examine the taxing of flavored malt beverages at a separate, higher rate category under the Nebraska Liquor Control Act than the current beer rate. The study shall include, but not be limited to:

(1) Reviewing reasons for creating a separate taxation rate for flavored malt beverages; and

(2) Research and development of findings on the appropriate level of taxation of flavored malt beverages.

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