

AMENDMENTS TO LB901

(Amendments to Final Reading copy)

Introduced by Cavanaugh, M., 6.

1 1. Insert the following new sections:

2 **Sec. 22.** Section 77-2602, Revised Statutes Cumulative Supplement,
3 2024, is amended to read:

4 77-2602 (1) Every stamping agent engaged in distributing or selling
5 cigarettes at wholesale in this state shall pay to the Tax Commissioner
6 of this state a special privilege tax. This shall be in addition to all
7 other taxes. It shall be paid prior to or at the time of the sale, gift,
8 or delivery to the retail dealer in the several amounts as follows: On
9 each package of cigarettes containing not more than twenty cigarettes,
10 one dollar and sixty-four cents per package; and on packages containing
11 more than twenty cigarettes, the same tax as provided on packages
12 containing not more than twenty cigarettes for the first twenty
13 cigarettes in each package and a tax of one-twentieth of the tax on the
14 first twenty cigarettes on each cigarette in excess of twenty cigarettes
15 in each package.

16 (2) Beginning October 1, 2004, the State Treasurer shall place the
17 equivalent of forty-nine cents of such tax in the General Fund. For
18 purposes of this section, the equivalent of a specified number of cents
19 of the tax shall mean that portion of the proceeds of the tax equal to
20 the specified number divided by the tax rate per package of cigarettes
21 containing not more than twenty cigarettes.

22 (3) The State Treasurer shall distribute the remaining proceeds of
23 such tax as follows:

24 (a) Beginning July 1, 1980, the State Treasurer shall place the
25 equivalent of one cent of such tax in the Nebraska Outdoor Recreation
26 Development Cash Fund. For fiscal year distributions occurring after

1 FY1998-99, the distribution under this subdivision shall not be less than
2 the amount distributed under this subdivision for FY1997-98. Any money
3 needed to increase the amount distributed under this subdivision to the
4 FY1997-98 amount shall reduce the distribution to the General Fund;

5 (b) Beginning July 1, 1993, the State Treasurer shall place the
6 equivalent of three cents of such tax in the Health and Human Services
7 Cash Fund to carry out sections 81-637 to 81-640. For fiscal year
8 distributions occurring after FY1998-99, the distribution under this
9 subdivision shall not be less than the amount distributed under this
10 subdivision for FY1997-98. Any money needed to increase the amount
11 distributed under this subdivision to the FY1997-98 amount shall reduce
12 the distribution to the General Fund;

13 (c) Beginning October 1, 2002, and continuing until all the purposes
14 of the Deferred Building Renewal Act have been fulfilled, the State
15 Treasurer shall place the equivalent of seven cents of such tax in the
16 Building Renewal Allocation Fund. The distribution under this subdivision
17 shall not be less than the amount distributed under this subdivision for
18 FY1997-98. Any money needed to increase the amount distributed under this
19 subdivision to the FY1997-98 amount shall reduce the distribution to the
20 General Fund;

21 (d) Beginning July 1, 2016, and every fiscal year thereafter, the
22 State Treasurer shall place the equivalent of three million eight hundred
23 twenty thousand dollars of such tax in the Nebraska Public Safety
24 Communication System Cash Fund. If necessary, the State Treasurer shall
25 reduce the distribution of tax proceeds to the General Fund pursuant to
26 subsection (2) of this section by such amount required to fulfill the
27 distribution pursuant to this subdivision; and

28 (e) Beginning July 1, ~~2016~~ 2026, and every fiscal year thereafter,
29 the State Treasurer shall place the equivalent of one dollar of such tax
30 plus an additional one million two hundred fifty thousand dollars of such
31 tax in the Nebraska Health Care Cash Fund. If necessary, the State

1 Treasurer shall reduce the distribution of tax proceeds to the General
2 Fund pursuant to subsection (2) of this section by such amount required
3 to fulfill the distribution pursuant to this subdivision.

4 (4) If, after distributing the proceeds of such tax pursuant to
5 subsections (2) and (3) of this section, any proceeds of such tax remain,
6 the State Treasurer shall place such remainder in the Nebraska Capital
7 Construction Fund.

8 (5) The Legislature hereby finds and determines that the projects
9 funded from the Building Renewal Allocation Fund are of critical
10 importance to the State of Nebraska. It is the intent of the Legislature
11 that the allocations and appropriations made by the Legislature to such
12 fund not be reduced until all contracts and securities relating to the
13 construction and financing of the projects or portions of the projects
14 funded from such fund are completed or paid, and that until such time any
15 reductions in the cigarette tax rate made by the Legislature shall be
16 simultaneously accompanied by equivalent reductions in the amount
17 dedicated to the General Fund from cigarette tax revenue. Any provision
18 made by the Legislature for distribution of the proceeds of the cigarette
19 tax for projects or programs other than those to (a) the General Fund,
20 (b) the Nebraska Outdoor Recreation Development Cash Fund, (c) the Health
21 and Human Services Cash Fund, (d) the Building Renewal Allocation Fund,
22 (e) the Nebraska Public Safety Communication System Cash Fund, and (f)
23 the Nebraska Health Care Cash Fund shall not be made a higher priority
24 than or an equal priority to any of the programs or projects specified in
25 subdivisions (a) through (f) of this subsection.

26 **Sec. 25.** Section 77-2715.03, Revised Statutes Cumulative Supplement,
27 2024, is amended to read:

28 77-2715.03 (1) For taxable years beginning or deemed to begin on or
29 after January 1, 2013, and before January 1, 2014, the following brackets
30 and rates are hereby established for the Nebraska individual income tax:

1 Individual Income Tax Brackets and Rates

2 Bracket	Single	Married,	Head of	Married,	Estates	Tax
3 Number	Individuals	Filing	Household	Filing	and	Rate
4		Jointly		Separate	Trusts	
5 1	\$0-2,399	\$0-4,799	\$0-4,499	\$0-2,399	\$0-499	2.46%
6 2	\$2,400-	\$4,800-	\$4,500-	\$2,400-	\$500-	
7	17,499	34,999	27,999	17,499	4,699	3.51%
8 3	\$17,500-	\$35,000-	\$28,000-	\$17,500-	\$4,700-	
9	26,999	53,999	39,999	26,999	15,149	5.01%
10 4	\$27,000	\$54,000	\$40,000	\$27,000	\$15,150	
11	and Over	and Over	and Over	and Over	and Over	6.84%

12 (2)(a) For taxable years beginning or deemed to begin on or after
 13 January 1, 2014, the following brackets and rates are hereby established
 14 for the Nebraska individual income tax:

15 Individual Income Tax Brackets and Rates

16 Bracket	Single	Married,	Head of	Married,	Estates	Tax
17 Number	Individuals	Filing	Household	Filing	and	Rate
18		Jointly		Separate	Trusts	
19 1	\$0-2,999	\$0-5,999	\$0-5,599	\$0-2,999	\$0-499	2.46%
20 2	\$3,000-	\$6,000-	\$5,600-	\$3,000-	\$500-	
21	17,999	35,999	28,799	17,999	4,699	3.51%
22 3	\$18,000-	\$36,000-	\$28,800-	\$18,000-	\$4,700-	Rate
23	28,999	57,999	42,999	28,999	15,149	Three
24 4	\$29,000	\$58,000	\$43,000	\$29,000	\$15,150	Rate
25	and Over	and Over	and Over	and Over	and Over	Four

26 (b) For purposes of this subsection, rate three shall be:
 27 (i) 5.01% for taxable years beginning or deemed to begin on or after
 28 January 1, 2014, and before January 1, 2026;
 29 (ii) 4.55% for taxable years beginning or deemed to begin on or

1 after January 1, 2026, and before January 1, 2028; ~~2027~~; and
2 (iii) 4.27% ~~3.99%~~ for taxable years beginning or deemed to begin on
3 or after January 1, 2028 and before January 1, 2029; and ~~2027~~.

4 (iv) 3.99% for taxable years beginning or deemed to begin on or
5 after January 1, 2029.

6 (c) For purposes of this subsection, rate four shall be:

7 (i) 6.84% for taxable years beginning or deemed to begin on or after
8 January 1, 2014, and before January 1, 2023;

9 (ii) 6.64% for taxable years beginning or deemed to begin on or
10 after January 1, 2023, and before January 1, 2024;

11 (iii) 5.84% for taxable years beginning or deemed to begin on or
12 after January 1, 2024, and before January 1, 2025;

13 (iv) 5.20% for taxable years beginning or deemed to begin on or
14 after January 1, 2025, and before January 1, 2026;

15 (v) 4.55% for taxable years beginning or deemed to begin on or after
16 January 1, 2026, and before January 1, 2028; ~~2027~~; and

17 (vi) 4.27% ~~3.99%~~ for taxable years beginning or deemed to begin on
18 or after January 1, 2028 and before January 1, 2029; and ~~2027~~.

19 (vii) 3.99% for taxable years beginning or deemed to begin on or
20 after January 1, 2029.

21 (3)(a) For taxable years beginning or deemed to begin on or after
22 January 1, 2015, the minimum and maximum dollar amounts for each income
23 tax bracket provided in subsection (2) of this section shall be adjusted
24 for inflation by the percentage determined under subdivision (3)(b) of
25 this section. The rate applicable to any such income tax bracket shall
26 not be changed as part of any adjustment under this subsection. The
27 minimum and maximum dollar amounts for each income tax bracket as
28 adjusted shall be rounded to the nearest ten-dollar amount. If the
29 adjusted amount for any income tax bracket ends in a five, it shall be
30 rounded up to the nearest ten-dollar amount.

31 (b)(i) For taxable years beginning or deemed to begin on or after

1 January 1, 2015, and before January 1, 2018, the Tax Commissioner shall
2 adjust the income tax brackets by the percentage determined pursuant to
3 the provisions of section 1(f) of the Internal Revenue Code of 1986, as
4 it existed prior to December 22, 2017, except that in section 1(f)(3)(B)
5 of the code the year 2013 shall be substituted for the year 1992. For
6 2015, the Tax Commissioner shall then determine the percent change from
7 the twelve months ending on August 31, 2013, to the twelve months ending
8 on August 31, 2014, and in each subsequent year, from the twelve months
9 ending on August 31, 2013, to the twelve months ending on August 31 of
10 the year preceding the taxable year. The Tax Commissioner shall prescribe
11 new tax rate schedules that apply in lieu of the schedules set forth in
12 subsection (2) of this section.

13 (ii) For taxable years beginning or deemed to begin on or after
14 January 1, 2018, the Tax Commissioner shall adjust the income tax
15 brackets based on the percentage change in the Consumer Price Index for
16 All Urban Consumers published by the federal Bureau of Labor Statistics
17 from the twelve months ending on August 31, 2016, to the twelve months
18 ending on August 31 of the year preceding the taxable year. The Tax
19 Commissioner shall prescribe new tax rate schedules that apply in lieu of
20 the schedules set forth in subsection (2) of this section.

21 (4) Whenever the tax brackets or tax rates are changed by the
22 Legislature, the Tax Commissioner shall update the tax rate schedules to
23 reflect the new tax brackets or tax rates and shall publish such updated
24 schedules.

25 (5) The Tax Commissioner shall prepare, from the rate schedules, tax
26 tables which can be used by a majority of the taxpayers to determine
27 their Nebraska tax liability. The design of the tax tables shall be
28 determined by the Tax Commissioner. The size of the tax table brackets
29 may change as the level of income changes. The difference in tax between
30 two tax table brackets shall not exceed fifteen dollars. The Tax
31 Commissioner may build the personal exemption credit and standard

1 deduction amounts into the tax tables.

2 (6) For taxable years beginning or deemed to begin on or after
3 January 1, 2013, the tax rate applied to other federal taxes included in
4 the computation of the Nebraska individual income tax shall be 29.6
5 percent.

6 (7) The Tax Commissioner may require by rule and regulation that all
7 taxpayers shall use the tax tables if their income is less than the
8 maximum income included in the tax tables.

9 **Sec. 27.** Section 77-2716.01, Revised Statutes Cumulative Supplement,
10 2024, is amended to read:

11 77-2716.01 (1)(a) Through tax year 2017, every individual shall be
12 allowed to subtract from his or her income tax liability an amount for
13 personal exemptions. The amount allowed to be subtracted shall be the
14 credit amount for the year as provided in this subdivision multiplied by
15 the number of exemptions allowed on the federal return. For tax year
16 1993, the credit amount shall be sixty-five dollars; for tax year 1994,
17 the credit amount shall be sixty-nine dollars; for tax year 1995, the
18 credit amount shall be sixty-nine dollars; for tax year 1996, the credit
19 amount shall be seventy-two dollars; for tax year 1997, the credit amount
20 shall be eighty-six dollars; for tax year 1998, the credit amount shall
21 be eighty-eight dollars; for tax year 1999, and each year thereafter
22 through tax year 2017, the credit amount shall be adjusted for inflation
23 by the method provided in section 151 of the Internal Revenue Code of
24 1986, as it existed prior to December 22, 2017. The eighty-eight-dollar
25 credit amount shall be adjusted for cumulative inflation since 1998. If
26 any credit amount is not an even dollar amount, the amount shall be
27 rounded to the nearest dollar. For nonresident individuals and partial-
28 year resident individuals, the personal exemption credit shall be
29 subtracted as specified in subsection (3) of section 77-2715.

30 (b) Beginning with tax year 2018, every individual, except an
31 individual that can be claimed for a child credit or dependent credit on

1 the federal return of another taxpayer, shall be allowed to subtract from
2 his or her income tax liability an amount for personal exemptions. The
3 amount allowed to be subtracted shall be the credit amount for the year
4 as provided in this subdivision multiplied by the sum of the number of
5 child credits and dependent credits taken on the federal return, plus two
6 for a married filing jointly return or plus one for any other return. For
7 tax year 2018, the credit amount shall be one hundred thirty-four
8 dollars. For tax year 2019 and each tax year thereafter, the credit
9 amount shall be adjusted for inflation based on the percentage change in
10 the Consumer Price Index for All Urban Consumers published by the federal
11 Bureau of Labor Statistics from the twelve months ending on August 31,
12 2017, to the twelve months ending on August 31 of the year preceding the
13 taxable year. If any credit amount is not an even dollar amount, the
14 amount shall be rounded to the nearest dollar. For nonresident
15 individuals and partial-year resident individuals, the personal exemption
16 credit shall be subtracted as specified in subsection (3) of section
17 77-2715.

18 (2)(a) For tax years beginning or deemed to begin on or after
19 January 1, 2003, and before January 1, 2004, under the Internal Revenue
20 Code of 1986, as amended, every individual who did not itemize deductions
21 on his or her federal return shall be allowed to subtract from federal
22 adjusted gross income a standard deduction based on the filing status
23 used on the federal return except as the amount is adjusted under section
24 77-2716.03. The standard deduction shall be the smaller of the federal
25 standard deduction actually allowed or (i) for single taxpayers four
26 thousand seven hundred fifty dollars, (ii) for head of household
27 taxpayers seven thousand dollars, (iii) for married filing jointly
28 taxpayers seven thousand nine hundred fifty dollars, and (iv) for married
29 filing separately taxpayers three thousand nine hundred seventy-five
30 dollars. Taxpayers who are allowed additional federal standard deduction
31 amounts because of age or blindness shall be allowed an increase in the

1 Nebraska standard deduction for each additional amount allowed on the
2 federal return. The additional amounts shall be for married taxpayers,
3 nine hundred fifty dollars, and for single or head of household
4 taxpayers, one thousand one hundred fifty dollars.

5 (b) For tax years beginning or deemed to begin on or after January
6 1, 2007, and before January 1, 2018, under the Internal Revenue Code of
7 1986, as amended, every individual who did not itemize deductions on his
8 or her federal return shall be allowed to subtract from federal adjusted
9 gross income a standard deduction based on the filing status used on the
10 federal return. The standard deduction shall be the smaller of the
11 federal standard deduction actually allowed or (i) for single taxpayers
12 three thousand dollars and (ii) for head of household taxpayers four
13 thousand four hundred dollars. The standard deduction for married filing
14 jointly taxpayers shall be double the standard deduction for single
15 taxpayers, and for married filing separately taxpayers, the standard
16 deduction shall be the same as single taxpayers. Taxpayers who are
17 allowed additional federal standard deduction amounts because of age or
18 blindness shall be allowed an increase in the Nebraska standard deduction
19 for each additional amount allowed on the federal return. The additional
20 amounts shall be for married taxpayers six hundred dollars and for single
21 or head of household taxpayers seven hundred fifty dollars. The amounts
22 in this subdivision will be indexed using 1987 as the base year.

23 (c) For tax years beginning or deemed to begin on or after January
24 1, 2007, and before January 1, 2018, the standard deduction amounts,
25 including the additional standard deduction amounts, in this subsection
26 shall be adjusted for inflation by the method provided in section 151 of
27 the Internal Revenue Code of 1986, as it existed prior to December 22,
28 2017. If any amount is not a multiple of fifty dollars, the amount shall
29 be rounded to the next lowest multiple of fifty dollars.

30 (3)(a) For tax years beginning or deemed to begin on or after
31 January 1, 2018, every individual who did not itemize deductions on his

1 or her federal return shall be allowed to subtract from federal adjusted
2 gross income a standard deduction based on the filing status used on the
3 federal return. The standard deduction shall be the smaller of the
4 federal standard deduction actually allowed or (i) six thousand seven
5 hundred fifty dollars for single taxpayers and (ii) nine thousand nine
6 hundred dollars for head of household taxpayers. The standard deduction
7 for married filing jointly taxpayers or qualifying widows or widowers
8 shall be double the standard deduction for single taxpayers, and the
9 standard deduction for married filing separately taxpayers shall be the
10 same as the standard deduction for single taxpayers. Taxpayers who are
11 allowed additional federal standard deduction amounts because of age or
12 blindness shall be allowed an increase in the Nebraska standard deduction
13 for each additional amount allowed on the federal return. The additional
14 amounts shall be one thousand three hundred dollars for married taxpayers
15 and one thousand six hundred dollars for single or head of household
16 taxpayers.

17 (b) For tax years beginning or deemed to begin on or after January
18 1, 2019, the standard deduction amounts, including the additional
19 standard deduction amounts, in this subsection shall be adjusted for
20 inflation based on the percentage change in the Consumer Price Index for
21 All Urban Consumers published by the federal Bureau of Labor Statistics
22 from the twelve months ending on August 31, 2017, to the twelve months
23 ending on August 31 of the year preceding the taxable year. If any amount
24 is not a multiple of fifty dollars, the amount shall be rounded to the
25 next lowest multiple of fifty dollars.

26 (4)(a) For taxable years beginning or deemed to begin before January
27 1, 2026, every ~~(4) Every~~ individual who itemized deductions on his or her
28 federal return shall be allowed to subtract from federal adjusted gross
29 income the greater of either the standard deduction allowed in this
30 section or his or her federal itemized deductions as defined in section
31 63(d) of the Internal Revenue Code of 1986, as amended, except for the

1 amount for state or local income taxes included in federal itemized
2 deductions before any federal disallowance.

3 (b) For taxable years beginning or deemed to begin on or after
4 January 1, 2026, every individual who itemized deductions on his or her
5 federal return shall be allowed to subtract from federal adjusted gross
6 income the greater of either the standard deduction allowed in this
7 section or his or her federal itemized deductions as defined in section
8 63(d) of the Internal Revenue Code of 1986, as amended, except for the
9 amount for state or local income taxes included in federal itemized
10 deductions not exceeding the applicable limitation amount set for taxable
11 years beginning after calendar year 2029 under section 164(b)(7) of the
12 Internal Revenue Code of 1986, as such section existed on January 1,
13 2026.

14 **Sec. 29.** Section 77-2734.02, Revised Statutes Cumulative Supplement,
15 2024, is amended to read:

16 77-2734.02 (1) Except as provided in subsection (2) of this section,
17 a tax is hereby imposed on the taxable income of every corporate taxpayer
18 that is doing business in this state:

19 (a) For taxable years beginning or deemed to begin before January 1,
20 2013, at a rate equal to one hundred fifty and eight-tenths percent of
21 the primary rate imposed on individuals under section 77-2701.01 on the
22 first one hundred thousand dollars of taxable income and at the rate of
23 two hundred eleven percent of such rate on all taxable income in excess
24 of one hundred thousand dollars. The resultant rates shall be rounded to
25 the nearest one hundredth of one percent;

26 (b) For taxable years beginning or deemed to begin on or after
27 January 1, 2013, and before January 1, 2022, at a rate equal to 5.58
28 percent on the first one hundred thousand dollars of taxable income and
29 at the rate of 7.81 percent on all taxable income in excess of one
30 hundred thousand dollars;

31 (c) For taxable years beginning or deemed to begin on or after

1 January 1, 2022, and before January 1, 2023, at a rate equal to 5.58
2 percent on the first one hundred thousand dollars of taxable income and
3 at the rate of 7.50 percent on all taxable income in excess of one
4 hundred thousand dollars;

5 (d) For taxable years beginning or deemed to begin on or after
6 January 1, 2023, and before January 1, 2024, at a rate equal to 5.58
7 percent on the first one hundred thousand dollars of taxable income and
8 at the rate of 7.25 percent on all taxable income in excess of one
9 hundred thousand dollars;

10 (e) For taxable years beginning or deemed to begin on or after
11 January 1, 2024, and before January 1, 2025, at a rate equal to 5.58
12 percent on the first one hundred thousand dollars of taxable income and
13 at the rate of 5.84 percent on all taxable income in excess of one
14 hundred thousand dollars;

15 (f) For taxable years beginning or deemed to begin on or after
16 January 1, 2025, and before January 1, 2026, at the rate of 5.20 percent
17 on all taxable income;

18 (g) For taxable years beginning or deemed to begin on or after
19 January 1, 2026, and before January 1, ~~2027~~, at the rate of 4.55
20 percent on all taxable income; ~~and~~

21 (h) For taxable years beginning or deemed to begin on or after
22 January 1, ~~2028~~ ~~2027~~, and before January 1, 2029, at the rate of 4.27
23 ~~3.99~~ percent on all taxable income; ~~and -~~

24 (i) For taxable years beginning or deemed to begin on or after
25 January 1, 2029, at a rate of 3.99 percent on all taxable income.

26 For corporate taxpayers with a fiscal year that does not coincide
27 with the calendar year, the individual rate used for this subsection
28 shall be the rate in effect on the first day, or the day deemed to be the
29 first day, of the taxable year.

30 (2) An insurance company shall be subject to taxation at the lesser
31 of the rate described in subsection (1) of this section or the rate of

1 tax imposed by the state or country in which the insurance company is
2 domiciled if the insurance company can establish to the satisfaction of
3 the Tax Commissioner that it is domiciled in a state or country other
4 than Nebraska that imposes on Nebraska domiciled insurance companies a
5 retaliatory tax against the tax described in subsection (1) of this
6 section.

7 (3) For a corporate taxpayer that is subject to tax in another
8 state, its taxable income shall be the portion of the taxpayer's federal
9 taxable income, as adjusted, that is determined to be connected with the
10 taxpayer's operations in this state pursuant to sections 77-2734.05 to
11 77-2734.15.

12 (4) Each corporate taxpayer shall file only one income tax return
13 for each taxable year.

14 **Sec. 40.** Section 77-4008, Revised Statutes Supplement, 2025, is
15 amended to read:

16 77-4008 (1)(a) A tax is hereby imposed upon the first owner of
17 tobacco products to be sold in this state.

18 (b) The tax on snuff shall be forty-four cents per ounce and a
19 proportionate tax at the like rate on all fractional parts of an ounce.
20 Such tax shall be computed based on the net weight as listed by the
21 manufacturer.

22 ~~(c) The tax on an electronic nicotine delivery system containing~~
23 ~~three milliliters or less of consumable material shall be five cents per~~
24 ~~milliliter of consumable material and a proportionate tax at the like~~
25 ~~rate on all fractional parts of a milliliter.~~

26 ~~(c)~~ (d) The tax on an electronic nicotine delivery system containing
27 ~~more than three milliliters of consumable material~~ shall be thirty ten
28 percent of (i) the purchase price of such electronic nicotine delivery
29 system paid by the first owner or (ii) the price at which the first owner
30 who made, manufactured, or fabricated the electronic nicotine delivery
31 system sells the item to others.

1 ~~(d)~~ ~~(e)~~ For electronic nicotine delivery systems in the possession
2 of retail dealers for which tax has not been paid, the tax under this
3 subsection shall be imposed at the earliest time the retail dealer: (i)
4 Brings or causes to be brought into the state any electronic nicotine
5 delivery system for sale; (ii) makes, manufactures, or fabricates any
6 electronic nicotine delivery system in this state for sale in this state;
7 or (iii) sells any electronic nicotine delivery system to consumers
8 within this state.

9 ~~(e)~~ ~~(f)~~ The tax on alternative nicotine products shall be twenty
10 percent of (i) the purchase price of such products paid by the first
11 owner or (ii) the price at which a first owner who made, manufactured, or
12 fabricated the product sells the items to others.

13 ~~(f)~~ ~~(g)~~ The tax on tobacco products not otherwise provided for in
14 this section shall be twenty percent of (i) the purchase price of such
15 tobacco products paid by the first owner or (ii) the price at which a
16 first owner who made, manufactured, or fabricated the tobacco product
17 sells the items to others.

18 ~~(g)~~ ~~(h)~~ The tax on tobacco products shall be in addition to all
19 other taxes.

20 (2) Whenever any person who is licensed under section 77-4009
21 purchases tobacco products from another person licensed under section
22 77-4009, the seller shall be liable for the payment of the tax.

23 (3) Amounts collected pursuant to this section shall be used and
24 distributed pursuant to section 77-4025.

25 2. Renumber the remaining sections and correct internal references
26 accordingly.

27 3. Correct the operative date and repealer sections so that sections
28 22 and 40 added by this amendment become operative on July 1, 2026, and
29 sections 25, 27, and 29 added by this amendment become operative three
30 calendar months after the adjournment of this legislative session.