

ONE HUNDRED NINTH LEGISLATURE

FIRST SESSION

LEGISLATIVE RESOLUTION 201

Introduced by Hallstrom, 1.

PURPOSE: The purpose of this resolution is to propose an interim study to examine the rates, revenues, and uses of the documentary stamp tax. The study shall assess potential increases to the documentary stamp tax for housing purposes and the placement of restrictions on the use of the tax revenue for purposes other than housing. The study shall include, but need not be limited to, the following:

- (1) A review of current revenues and uses of the documentary stamp tax;
- (2) A review of any legislation introduced or passed by the One Hundred Ninth Legislature, First Session, 2025, that would change the tax;
- (3) The proposed uses of the revenue; and
- (4) The impact any increase in the tax would have on the cost of housing.

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