

ONE HUNDRED NINTH LEGISLATURE

SECOND SESSION

**LEGISLATIVE RESOLUTION 445**

Introduced by von Gillern, 4.

PURPOSE: The purpose of this resolution is to propose an interim study to examine the sales tax revenue remittance process under the Good Life District Economic Development Act. Upon establishing a good life district under the Good Life Transformational Projects Act, the state sales tax rate was reduced from 5.5% to 2.75%. The Good Life District Economic Development Act was enacted in 2024, which allowed a city with a good life district to establish a good life district economic development program and impose an occupation tax to provide a local source of revenue for such projects.

In order to provide a more uniform state sales tax rate in Nebraska, the Good Life District Economic Development Act was amended and on and after October 1, 2025, the state sales tax rate was increased from 2.75% to 5.5% in good life districts (except in cities of the metropolitan class). After the change, the Tax Commissioner was required to allocate certain state sales taxes, as described in the Good Life District Economic Development Act, that physically occur within a good life district and remit such allocated sales tax to the appropriate city on a monthly basis as provided for in the Good Life District Economic Development Act.

This study shall examine whether the current process for remitting the allocated sales tax to the appropriate city is sufficient or if further legislative action is necessary to ensure that the intent of the Good Life District Economic Development Act is being met.

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