

One Hundred Ninth Legislature - First Session - 2025

Introducer's Statement of Intent

LB490

Chairperson: Senator Mike Moser

Committee: Transportation and Telecommunications

Date of Hearing: February 10, 2025

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

LB490 Clarifies that a registration on a self-propelled feed truck or other implements of animal husbandry are not subject to sales tax at the transfer of the title (personal property tax is already applied to these pieces of equipment).

Current statutes exempt these implements, along with many others in the agricultural production space, but this language further clarifies those statutes.

Form 13 has previously been used by the county treasurer's office to exempt the sales tax on feed trucks and they would transfer the title.

The language in this bill is to explicitly state that agricultural producers will be exempt from sales tax on the transfer or request of a title for these implements.

Principal Introducer: _____

Senator Dan McKeon