

Legislature - First Session - 2019

Introducer's Statement of Intent

LB18

Chairperson: Senator Lou Ann Linehan

Committee: Revenue

Date of Hearing: January 31, 2019

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

LB18 would clarify the implementation of Nebraska sales tax collection requirements on remote sellers. Specifically, it would bring Nebraska statutes in line with the statutes upheld by the United States Supreme Court in the case of *South Dakota v. Wayfair, Inc.*

Principal Introducer: _____

Senator Tom Briese