

ONE HUNDRED SEVENTH LEGISLATURE

SECOND SESSION

**LEGISLATIVE RESOLUTION 418**

Introduced by Bostar, 29.

PURPOSE: The purpose of this resolution is to propose an interim study to examine the sales tax system in Nebraska with respect to exemptions provided to various industries in an effort to incentivize business investment and economic growth in the state. The study shall include, but not be limited to, an examination of the following:

(1) The current statutory approach to sales tax exemptions provided to various industries for certain inputs in Nebraska, including those exemptions provided to manufacturing and agriculture;

(2) The current statutory approach to sales tax exemptions provided to various industries for certain inputs in other states, including the sales tax exemptions provided to data centers by neighboring states and the nationwide trends for providing such exemptions to incentivize business investment;

(3) The beneficial economic impacts of data center investments and expansion in Nebraska and in other states nationwide; and

(4) Recommendations to modify the current statutory approach to sales tax exemptions provided to data centers that invest and expand in Nebraska.

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