

AMENDMENTS TO LB937

(Amendments to E & R amendments, ER115)

Introduced by Wayne, 13.

1 1. Insert the following new sections:

2 Sec. 81. Section 77-4008, Revised Statutes Supplement, 2023, is
3 amended to read:

4 77-4008 (1)(a) A tax is hereby imposed upon the first owner of
5 tobacco products to be sold in this state.

6 (b) The tax on cigars, cheroots, and stogies shall be twenty percent
7 of (i) the purchase price of the cigars, cheroots, or stogies paid by the
8 first owner or (ii) the price at which a first owner who made,
9 manufactured, or fabricated the cigars, cheroots, or stogies sells the
10 items to others, except that the maximum tax imposed under this
11 subdivision (b) shall be fifty cents for each cigar, cheroot, or stogie.

12 (c) ~~(b)~~ The tax on snuff shall be forty-four cents per ounce and a
13 proportionate tax at the like rate on all fractional parts of an ounce.
14 Such tax shall be computed based on the net weight as listed by the
15 manufacturer.

16 (d) ~~(e)~~ The tax on an electronic nicotine delivery system containing
17 three milliliters or less of consumable material shall be five cents per
18 milliliter of consumable material and a proportionate tax at the like
19 rate on all fractional parts of a milliliter.

20 (e) ~~(d)~~ The tax on an electronic nicotine delivery system containing
21 more than three milliliters of consumable material shall be ten percent
22 of (i) the purchase price of such electronic nicotine delivery system
23 paid by the first owner or (ii) the price at which the first owner who
24 made, manufactured, or fabricated the electronic nicotine delivery system
25 sells the item to others.

26 (f) ~~(e)~~ For electronic nicotine delivery systems in the possession

1 of retail dealers for which tax has not been paid, the tax under this
2 subsection shall be imposed at the earliest time the retail dealer: (i)
3 Brings or causes to be brought into the state any electronic nicotine
4 delivery system for sale; (ii) makes, manufactures, or fabricates any
5 electronic nicotine delivery system in this state for sale in this state;
6 or (iii) sells any electronic nicotine delivery system to consumers
7 within this state.

8 (g) ~~(f)~~ The tax on tobacco products other than cigars, cheroots,
9 stogies, snuff, and electronic nicotine delivery systems shall be twenty
10 percent of (i) the purchase price of such tobacco products paid by the
11 first owner or (ii) the price at which a first owner who made,
12 manufactured, or fabricated the tobacco product sells the items to
13 others.

14 (h) ~~(g)~~ The tax on tobacco products shall be in addition to all
15 other taxes.

16 (2) Whenever any person who is licensed under section 77-4009
17 purchases tobacco products from another person licensed under section
18 77-4009, the seller shall be liable for the payment of the tax.

19 (3) Amounts collected pursuant to this section shall be used and
20 distributed pursuant to section 77-4025.

21 Sec. 88. Original section 77-4008, Revised Statutes Supplement,
22 2023, is repealed.

23 2. Renumber the remaining sections, correct internal references, and
24 correct the operative date section so that the sections added by this
25 amendment become operative on July 1, 2025.