ONE HUNDRED FIRST LEGISLATURE - SECOND SESSION - 2010 COMMITTEE STATEMENT LB883

Hearing Date: Committee On: Introducer: One Liner:	Monday February 08, 2010 General Affairs Coash Provide for offsite storage wineries	e facilities and change reporting and payment requirements for farm
Roll Call Vote - Final Committee Action: Advanced to General File with amendment(s)		
Vote Results: Aye: Nay: Absent: Present No	8 ot Voting:	Senators Coash, Cook, Dierks, Dubas, Karpisek, Krist, Price, Rogert
Proponents: Senator Colby Co Hobert Rupe Jim Ballard Pat Gamet Nicholas Ryan	ash	Representing: Introducer NE Liquor Control Commission NE Winery & Grape Growers Association 5 Trails Winery & Member NE Wine & Grape Growers Association Prairie Creek Vineyards
Opponents:		Representing:
Neutral:		Representing:

Summary of purpose and/or changes:

LB 883 would allow farm wineries to store and warehouse products at an offsite facility. The Liquor Control Commission must be notified of the location and the farm winery must maintain at the offsite facility a separate perpetual inventory of the product stored there. Consumption of alcoholic liquor at the facility is strictly prohibited.

LB 883 would also change the reporting requirement and tax payment for farm wineries from a monthly requirement to an annual requirement.

Explanation of amendments:

AM 1684 to LB 883 harmonizes the bill with federal law regarding reporting and tax payment schedules. AM 1684 states that farm wineries that pay less than \$1,000 in excise taxes are to report the total amount of wine produced and pay their taxes on an annual basis. Farm wineries that pay \$1,000 or more in excise taxes are to report the total amount of wine produced and pay their taxes on a monthly basis. Farm wineries that were reporting and paying on an annual basis that become liable for \$1,000 or more in excise taxes are to pay their taxes immediately.

Russ Karpisek, Chairperson