

# **One Hundred Second Legislature - First Session - 2011**

## **Introducer's Statement of Intent**

### **LB106**

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**Chairperson: Senator Abbie Cornett**

**Committee: Revenue**

**Date of Hearing: January 27, 2011**

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

LB 106 would expand existing county sales tax so it can be used for transportation infrastructure. If a county implements this option, they are required to develop both a one year and a three year plan that incorporates the specific project. These plans would have to be renewed each year through the public hearing process to ensure continuity.

Currently, county sales tax can only be utilized for public safety. The changes proposed in LB 106 do not affect the process or restrictions that are included in the Act. If a county chooses to impose this option, they must pass a resolution by the county commissioners. Once passed, they must put the proposed amount of either .5%, 1%, or 1.5%, the description of the project and terms on the ballot for consideration by the voters of that county. If the tax is passed by a majority of the voters it will be imposed on normal sales tax items within the county, but not in any community that has already imposed a Local Option sales tax.

**Principal Introducer:** \_\_\_\_\_

**Senator Ken Schilz**