

**One Hundred Fourth Legislature - Second Session - 2016**

**Introducer's Statement of Intent**

**LB727**

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**Chairperson: Senator Mike Gloor**

**Committee: Revenue**

**Date of Hearing: January 28, 2016**

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

LB 727 would impose a one percent tax on all tobacco sales made by those holding a "cigar shop" license. This tax would apply to all tobacco and tobacco related products except for cigarettes which are not included in the cigar shop regulations.

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

Senator Ken Schilz