

ONE HUNDRED FIFTH LEGISLATURE

SECOND SESSION

**LEGISLATIVE RESOLUTION 454**

Introduced by Vargas, 7; Lindstrom, 18.

PURPOSE: The purpose of this resolution is to examine taxes and fees on wireless services.

The study shall include, but not be limited to:

- (1) An examination of the role of wireless service taxes and fees as a revenue source in state and local fiscal systems;
- (2) A review of other states' wireless service taxes and fees; and
- (3) The economic impact of wireless taxes and fees on Nebraskans.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED FIFTH 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 purposes 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.