

AMENDMENTS TO LB 289

(Amendments to Standing Committee amendments, AM1572)

Introduced by Wayne, 13.

1 1. Insert the following new section:

2 Sec. 20. Section 77-4008, Reissue Revised Statutes of Nebraska, 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) ~~(c)~~ The tax on tobacco products other than cigars, cheroots,
17 stogies, and snuff shall be twenty percent of (i) the purchase price of
18 such tobacco products paid by the first owner or (ii) the price at which
19 a first owner who made, manufactured, or fabricated the tobacco product
20 sells the items to others, except that the maximum tax imposed under this
21 subdivision (d) shall be twenty-five cents per ounce.

22 (e) ~~(d)~~ The tax on tobacco products shall be in addition to all
23 other taxes.

24 (2) Whenever any person who is licensed under section 77-4009
25 purchases tobacco products from another person licensed under section
26 77-4009, the seller shall be liable for the payment of the tax.

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

3 2. Renumber the remaining sections and correct internal references
4 accordingly.

5 3. Correct the operative date and repealer sections so that the
6 section added by this amendment becomes operative on July 1, 2019.