

**ONE HUNDRED SIXTH LEGISLATURE - FIRST SESSION - 2019**  
**COMMITTEE STATEMENT**  
**LB237**

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**Hearing Date:** Friday February 22, 2019  
**Committee On:** Revenue  
**Introducer:** Crawford  
**One Liner:** Change provisions relating to sales and use tax collection fees

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File with amendment(s)

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**Vote Results:**

<b>Aye:</b>	6	Senators Briese, Crawford, Friesen, Kolterman, Lindstrom, McCollister
<b>Nay:</b>	2	Senators Groene, Linehan
<b>Absent:</b>		
<b>Present Not Voting:</b>		

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**Oral Testimony:**

**Proponents:**

Senator Sue Crawford  
John Ewing  
Brian Zuger  
Candace Meredith

**Representing:**

Introducer  
Douglas County  
Sarpy County Treasurer  
NACO

**Opponents:**

**Representing:**

**Neutral:**

**Representing:**

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**Summary of purpose and/or changes:**

The bill increases the sales and use tax collection fee for county treasurers. Under current law, county treasurers are allowed to withhold the same collection fee as any retailer and the revenue is to be used for the county general fund. The retailer collection fee is currently capped at \$75 per month.

The bill would increase this amount by one-half of one percent of all amounts collected in excess of \$3,000 per month. 75% would be deposited in the county general fund and 25% would be allocated to the county road fund.

The operative date is set as January 1, 2020.

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**Explanation of amendments:**

The amendment requires any county with a population of 150,000 or more to remit one dollar for each of the first 5,000 vehicles registered to the Department of Revenue to degray the costs incurred to implement the bill.

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Lou Ann Linehan, Chairperson