

**Legislature - First Session - 2019**

**Introducer's Statement of Intent**

**LB410**

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**Chairperson: Senator Lou Ann Linehan**

**Committee: Revenue**

**Date of Hearing: March 14, 2019**

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

To create a "back to school sales tax holiday" from the first Friday in August through the following Saturday for school related clothing items to include the following:

Clothing costing \$100 or less per item

Footwear costing \$150 or less per item

Clothing and footwear that are ordered or placed on layaway and paid for in full during the eligible time frame are included.

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

Senator Rick Kolowski