

Legislature - First Session - 2019

Introducer's Statement of Intent

LB682

Chairperson: Senator Tom Briese

Committee: General Affairs

Date of Hearing: March 25, 2019

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

LB 682 provides for taxing spirits as proof gallons. Currently, spirits are taxed as wine, a method that does not accurately reflect the amount of alcohol in spirits.

LB 682 authorizes the Liquor Control Commission to create a mechanism to identify the alcohol by volume of spirits distributed in Nebraska. This mechanism may be a brand or label registration system. Proof gallons shall be calculated by multiplying the gallons per case of spirits by the alcohol percentage of the spirits divided by fifty percent alcohol.

Principal Introducer: _____

Senator Tony Vargas