

One Hundred Seventh Legislature - First Session - 2021

Introducer's Statement of Intent

LB233

Chairperson: Senator Lou Ann Linehan

Committee: Revenue

Date of Hearing: February 19, 2021

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

LB233 clarifies Nebraska law and policy of taxing the service of renting a vehicle by specifying that if there is a peer-to-peer rental of a vehicle made through a digital platform or other digital medium, the tax shall be collected on the rental price by the party facilitating the rental.

Principal Introducer: _____

Senator Curt Friesen