## One Hundred Eighth Legislature - First Session - 2023

## **Introducer's Statement of Intent**

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Chairperson: Senator Lou Ann Linehan
Committee: Revenue
Date of Hearing: March 03, 2023
The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:
LR7CA is a resolution for a constitutional amendment to exempt groceries from consumption taxes.
The 2024 ballot language would read as follows:
A constitutional amendment to provide that the State of Nebraska shall impose a retail consumption tax or an excise tax on all new goods and services, that the Legislature may authorize political subdivisions to do the same, and that there shall be no exemption from such taxes except for grocery items purchased for off-site consumption.
For
Against
Principal Introducer:
Senator Steve Erdman