

AMENDMENTS TO LB1124

(Amendments to Standing Committee amendments, AM2253)

Introduced by Hughes, 24.

1 1. Strike the original sections and all amendments thereto and
2 insert the following new sections:

3 **Section 1.** Section 77-4008, Revised Statutes Supplement, 2025, is
4 amended to read:

5 77-4008 (1)(a) A tax is hereby imposed upon the first owner of
6 tobacco products to be sold in this state.

7 (b) The tax on snuff shall be forty-four cents per ounce and a
8 proportionate tax at the like rate on all fractional parts of an ounce.
9 Such tax shall be computed based on the net weight as listed by the
10 manufacturer.

11 ~~(c) The tax on an electronic nicotine delivery system containing~~
12 ~~three milliliters or less of consumable material shall be five cents per~~
13 ~~milliliter of consumable material and a proportionate tax at the like~~
14 ~~rate on all fractional parts of a milliliter.~~

15 (c) ~~(d)~~ The tax on an electronic nicotine delivery system containing
16 ~~more than three milliliters of consumable material shall be thirty ten~~
17 percent of (i) the purchase price of such electronic nicotine delivery
18 system paid by the first owner or (ii) the price at which the first owner
19 who made, manufactured, or fabricated the electronic nicotine delivery
20 system sells the item to others.

21 (d) ~~(e)~~ For electronic nicotine delivery systems in the possession
22 of retail dealers for which tax has not been paid, the tax under this
23 subsection shall be imposed at the earliest time the retail dealer: (i)
24 Brings or causes to be brought into the state any electronic nicotine
25 delivery system for sale; (ii) makes, manufactures, or fabricates any
26 electronic nicotine delivery system in this state for sale in this state;

1 or (iii) sells any electronic nicotine delivery system to consumers
2 within this state.

3 (e) ~~(f)~~ The tax on alternative nicotine products shall be twenty
4 percent of (i) the purchase price of such products paid by the first
5 owner or (ii) the price at which a first owner who made, manufactured, or
6 fabricated the product sells the items to others.

7 (f) ~~(g)~~ The tax on tobacco products not otherwise provided for in
8 this section shall be twenty percent of (i) the purchase price of such
9 tobacco products paid by the first owner or (ii) the price at which a
10 first owner who made, manufactured, or fabricated the tobacco product
11 sells the items to others.

12 (g) ~~(h)~~ The tax on tobacco products shall be in addition to all
13 other taxes.

14 (2) Whenever any person who is licensed under section 77-4009
15 purchases tobacco products from another person licensed under section
16 77-4009, the seller shall be liable for the payment of the tax.

17 (3) Amounts collected pursuant to this section shall be used and
18 distributed pursuant to section 77-4025.

19 **Sec. 2.** This act becomes operative on July 1, 2026.

20 **Sec. 3.** Original section 77-4008, Revised Statutes Supplement,
21 2025, is repealed.

22 **Sec. 4.** Since an emergency exists, this act takes effect when
23 passed and approved according to law.