

AMENDMENTS TO LB212

Introduced by Revenue.

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

3 **Section 1.** Section 77-4004, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 77-4004 (1) First owner shall mean any person:

6 (a) (1) Engaged in the business of selling tobacco products in this
7 state who brings or causes to be brought into this state from outside
8 this state any tobacco products for sale in this state, including a
9 retailer who purchases directly from suppliers outside this state who are
10 not licensed pursuant to subsection (2) of section 77-4009;

11 (b) (2) Who makes, manufactures, or fabricates tobacco products in
12 this state for sale in this state; ~~or~~

13 (c) (3) Engaged in business outside this state who ships or
14 transports tobacco products to retailers in this state and who becomes
15 licensed pursuant to subsection (2) of section 77-4009; or -

16 (d) who is a remote retail seller.

17 (2) For purposes of this section, remote retail seller means a
18 retail seller that:

19 (a) Is located outside this state;

20 (b) Sells cigars, cheroots, or stogies directly to consumers within
21 this state; and

22 (c) For purposes of sales and use taxes imposed under the Nebraska
23 Revenue Act of 1967, is engaged in business in this state as defined in
24 section 77-2701.13.

25 **Sec. 2.** Original section 77-4004, Reissue Revised Statutes of
26 Nebraska, is repealed.