

ONE HUNDRED NINTH LEGISLATURE - FIRST SESSION - 2025
COMMITTEE STATEMENT
LB712

Hearing Date: Friday February 28, 2025
Committee On: Revenue
Introducer: Hughes
One Liner: Change the tax on sales of electronic nicotine delivery systems

Roll Call Vote - Final Committee Action:
Advanced to General File

Vote Results:

Aye: 7 Senators von Gillern, Bostar, Ibach, Jacobson, Kauth, Murman, Sorrentino
Nay:
Absent:
Present Not Voting: 1 Senator Dungan

Testimony:

Proponents:
Senator Jana Hughes

Representing:
Opening Presenter

Opponents:
Chris Peterson
Sarah Linden
Stacy Alexander
Nicole Fox
Tim Keigher

Representing:
AMV Holdings, LLC
Generation V
E-Titan LLC
Platte Institute
Nebraska Petroleum Marketers and Convenience Store Association, Nebraska Grocery Industry Association

Neutral:

Representing:

* ADA Accommodation Written Testimony

Summary of purpose and/or changes:

LB 712 seeks to streamline the taxing scheme for electronic nicotine delivery systems. Currently, there are two different schemes based on the amount of consumable material. This bill would strike both schemes, treating all electronic nicotine delivery systems the same.

LB 712 amends section 77-4008 to strike language regarding the tax on electronic nicotine delivery systems with either three milliliters or less of consumable material or more than three milliliters of consumable material, and increase the tax on all electronic nicotine delivery systems to forty percent (40%) of the applicable price.



R. Brad von Gillern, Chairperson

