

**ONE HUNDRED NINTH LEGISLATURE - SECOND SESSION - 2026**  
**COMMITTEE STATEMENT**  
**LB757**

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**Hearing Date:** Thursday January 22, 2026  
**Committee On:** Revenue  
**Introducer:** von Gillern  
**One Liner:** Provide a sales and use tax exemption for the purchase of an aircraft to be leased between related companies

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File with amendment(s)

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**Vote Results:**

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

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**Testimony:**

**Proponents:**

Senator R. Brad von Gillern  
Stacy Watson  
Daniel Cheung

**Representing:**

Opening Presenter  
Nebraska Chamber, Omaha Chamber, Lutz  
Aviation Tax Consultants

**Opponents:**

Jon Large

**Representing:**

Nebraska Association of Airport Officials

**Neutral:**

**Representing:**

\* ADA Accommodation Written Testimony

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**Summary of purpose and/or changes:**

LB 757 amends Neb. Rev. Stat. § 77-2704.28 to allow a company that purchases aircraft for the purposes of leasing such aircraft, including leasing to related companies, to elect to collect and remit sales tax on lease payments in lieu of paying sales tax up-front on the purchase. In order to qualify for this arrangement, the company must derive revenue from lease agreements each year equal to at least 7.5% of the net acquisition price of the aircraft.

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**Explanation of amendments:**

The committee considered and adopted AM 2356 to LB 757. This amendment adds a section to LB 757 that amends Neb. Rev. Stat. § 81-703 to require the Department of Transportation to give first priority for disbursement of monies under the Department of Transportation Aeronautics Capital Improvement Fund to public use airports that do not have scheduled commercial air transportation.

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R. Brad von Gillern, Chairperson



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