

One Hundred Ninth Legislature - Second Session - 2026

Introducer's Statement of Intent

LB890

Chairperson: Senator R. Brad von Gillern

Committee: Revenue

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB890 is brought at the request of the Department of Revenue to ensure the cash device license fee for distributors and the manufacturer license fees are distributed to the Department of Revenue Enforcement Fund. The bill also increases fee amounts.

The one-time manufacturer cash device application fee is increased from \$500 to \$650. Beginning January 1, 2028, and each year after, the fee will be adjusted for inflation.

The annual distributor decal fee for cash devices is increased from \$250 to \$350. Beginning January 1, 2028, and each year after, the fee will be adjusted for inflation.

The bill also changes the occupation tax for mechanical amusement devices that are not cash devices. This annual tax is increased from \$35 to \$70. Beginning January 1, 2028, and each year after, the fee will be adjusted for inflation.

Currently, the occupation tax for mechanical amusement devices is deposited exclusively into the General Fund. LB890 changes the distribution so that 20% of the tax shall go to the Department of Revenue Enforcement Fund and 80% credited to the General Fund.

Principal Introducer: _____

Senator Stan Clouse