

LEGISLATURE OF NEBRASKA
ONE HUNDRED EIGHTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 251

Introduced by Brewer, 43.

Read first time January 10, 2023

Committee: Revenue

- 1 A BILL FOR AN ACT relating to the Tobacco Products Tax Act; to amend
- 2 section 77-4008, Reissue Revised Statutes of Nebraska; to change
- 3 provisions relating to the tax on cigars, cheroots, and stogies; to
- 4 provide an operative date; and to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-4008, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 77-4008 (1)(a) A tax is hereby imposed upon the first owner of
4 tobacco products to be sold in this state.

5 (b) The tax on cigars, cheroots, and stogies shall be twenty percent
6 of (i) the purchase price of the cigars, cheroots, or stogies paid by the
7 first owner or (ii) the price at which a first owner who made,
8 manufactured, or fabricated the cigars, cheroots, or stogies sells the
9 items to others, except that the maximum tax imposed under this
10 subdivision (b) shall be fifty cents for each cigar, cheroot, or stogie.

11 (c) ~~(b)~~ The tax on snuff shall be forty-four cents per ounce and a
12 proportionate tax at the like rate on all fractional parts of an ounce.
13 Such tax shall be computed based on the net weight as listed by the
14 manufacturer.

15 (d) ~~(c)~~ The tax on tobacco products other than cigars, cheroots,
16 stogies, and snuff shall be twenty percent of (i) the purchase price of
17 such tobacco products paid by the first owner or (ii) the price at which
18 a first owner who made, manufactured, or fabricated the tobacco product
19 sells the items to others.

20 (e) ~~(d)~~ The tax on tobacco products shall be in addition to all
21 other taxes.

22 (2) Whenever any person who is licensed under section 77-4009
23 purchases tobacco products from another person licensed under section
24 77-4009, the seller shall be liable for the payment of the tax.

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

27 Sec. 2. This act becomes operative on October 1, 2023.

28 Sec. 3. Original section 77-4008, Reissue Revised Statutes of
29 Nebraska, is repealed.