

Enrollment and Review Change to LB388

The following changes, required to be reported for publication in the Journal, have been made:

1. On page 1, the matter beginning with "sales" in line 1 through line 4 and all amendments thereto have been struck and "revenue and taxation; to amend sections 13-518, 13-519, 13-2817, 29-3933, 72-2305, 72-2306, 77-2704.24, and 77-27,142, Reissue Revised Statutes of Nebraska, sections 77-382, 77-1776, 77-2602, 77-2701.16, 77-27,144, 77-3446, 77-4602, and 81-12,193, Revised Statutes Cumulative Supplement, 2022, and sections 77-1632, 77-1633, 77-1701, 77-2701, 77-2701.02, 77-2701.04, 77-2715.07, 77-4008, 77-6702, 77-6703, 79-3403, and 79-3406, Revised Statutes Supplement, 2023; to adopt the Property Tax Growth Limitation Act, the Advertising Services Tax Act, and the Property Tax Relief Act; to change provisions relating to budget limitations, the Property Tax Request Act, and tax statements; to change the rate and distribution of the cigarette tax; to change provisions relating to the sales tax rate; to impose sales tax on certain services; to define a term; to eliminate certain sales tax exemptions; to change the earned income tax credit; to change provisions relating to the base limitation, a tax on electronic nicotine delivery systems, certain transfers of excess General Fund receipts, the Nebraska Property Tax Incentive Act, and the School District Property Tax Limitation Act; to harmonize provisions; to provide an operative date; to repeal the original sections; to outright repeal section 77-2704.38, Reissue Revised Statutes of Nebraska; and to declare an emergency." inserted.

2. Changes were made as necessary to incorporate all adopted amendments.

(signed) Beau Ballard, Chairperson