

LEGISLATURE OF NEBRASKA
ONE HUNDRED FIRST LEGISLATURE
FIRST SESSION
LEGISLATIVE BILL

Introduced by

Read first time

Committee:

A BILL

- 1 FOR AN ACT relating to counties; to permit counties to impose a tax
- 2 on cigarettes and on tobacco products.
- 3 Be it enacted by the people of the State of Nebraska,

1 Section 1. Any county by resolution of its governing
2 body may impose a tax on cigarettes at a rate determined by the
3 governing body. Such tax shall be in addition to the tax required
4 pursuant to section 77-2602. The provisions of section 77-2601
5 to 77-2615 relating to collection and remittance of the tax on
6 cigarettes imposed pursuant to section 77-2602 shall apply to a tax
7 on cigarettes imposed pursuant to this section.

8 Sec. 2. Any county by resolution of its governing body
9 may impose a tax on tobacco products as defined in section 77-4007
10 at a rate determined by the governing body. Such tax shall be
11 in addition to the tax required pursuant to section 77-4008. The
12 provisions of the Tobacco Products Tax Act relating to collection
13 and remittance of the tax on tobacco products imposed pursuant to
14 the act shall apply to a tax on tobacco products imposed pursuant
15 to this section.