

LEGISLATURE OF NEBRASKA
ONE HUNDRED THIRD LEGISLATURE
FIRST SESSION
LEGISLATIVE BILL 26

Introduced by Hadley, 37.

Read first time January 10, 2013

Committee: Revenue

A BILL

1 FOR AN ACT relating to cigarette tax; to amend section 77-2608,
2 Revised Statutes Cumulative Supplement, 2012; to change
3 the commission allowed to stamping agents; to provide an
4 operative date; and to repeal the original section.
5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-2608, Revised Statutes Cumulative
2 Supplement, 2012, is amended to read:

3 77-2608 The Tax Commissioner shall prepare and have
4 suitable stamps for use on each kind of piece or package of
5 cigarettes, except when cigarette tax meter impressions are affixed.
6 Requisition for the preparation of such stamps shall be made through
7 the materiel division of the Department of Administrative Services as
8 other state supplies are requisitioned, and the Tax Commissioner and
9 his or her bondsperson shall be liable for the value of all such
10 stamps delivered to him or her. The Auditor of Public Accounts shall
11 audit as often as the auditor deems advisable the records of the Tax
12 Commissioner with respect to the money received from the sale of
13 stamps and as revenue from tax meter impressions for the purpose of
14 determining the accuracy and correctness of the same. The Tax
15 Commissioner shall sell or distribute the stamps only to licensed
16 stamping agents, as provided in section 77-2603 or 77-2603.01, and
17 the stamping agent shall keep an accurate record of all stamps coming
18 into and leaving the stamping agent's possession. Such stamps shall
19 be sold and accounted for at the face value thereof, except that the
20 Tax Commissioner may, by rule and regulation certified to the State
21 Treasurer, authorize the sale thereof to stamping agents in this
22 state or outside of this state at a discount of ~~one and eighty-five~~
23 ~~hundredths~~ three percent of such face value of the tax as a
24 commission for affixing and canceling such stamps. Any stamping agent
25 using a tax meter machine shall be entitled to the same discount as

1 allowed a stamping agent for affixing and canceling the stamps. The
2 money received by the Tax Commissioner from the sale of the stamps
3 and as revenue from such tax meter impressions shall be deposited by
4 him or her daily with the State Treasurer who shall credit such money
5 as provided in section 77-2602. Upon proof by the Tax Commissioner
6 that he or she can affix such stamps or meter impressions, warehouse
7 and distribute such cigarettes, and collect such revenue at a cost
8 less than any discount allowed to stamping agents pursuant to this
9 section, he or she may then proceed to affix the stamps himself or
10 herself after giving the stamping agents sixty days' notice and
11 purchasing all equipment used by them for the purpose of affixing
12 such stamps or meter impressions at a fair market value.

13 Sec. 2. This act becomes operative on October 1, 2013.

14 Sec. 3. Original section 77-2608, Revised Statutes
15 Cumulative Supplement, 2012, is repealed.