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February 5, 2026

VIA EMAIL

Sen. R. Brad von Gillern, Chairperson  
Sen. Mike Jacobson, Vice Chairperson  
Members of the Revenue Committee  
Nebraska Legislature

**Re: Testimony in Opposition to Retail Delivery Fee Provisions in LB 1252**

Dear Chairperson von Gillern, Vice Chairperson Jacobson, and Members of the Revenue Committee:

On behalf of the Council On State Taxation (COST), I thank you for the opportunity to provide comments opposing LB 1252, which would impose a “retail delivery fee” of 27 cents on every retail delivery of tangible personal property. If additional revenue is needed for the State’s Property Tax Credit Cash Fund, we strongly encourage this Committee to explore revenue options that do not impose onerous burdens on those subject to collecting and/or remitting the proposed fee. This “Retail Delivery Fee” is somewhat structured after legislation that went into effect in Colorado and Minnesota, where many taxpayers, intrastate and interstate, still struggle to comply with the additional system programming changes and other administrative issues. The imposition of this fee will significantly increase costs to Nebraska’s citizens and hinder Nebraska’s economic growth and competitiveness.

**About COST**

COST is a non-profit trade association based in Washington, DC. COST was formed in 1969 as an advisory committee to the Council of State Chambers of Commerce and today has an independent membership of over 500 major corporations engaged in interstate and international business, many of which are incorporated and do business in Nebraska. COST’s objective is to preserve and promote the equitable and non-discriminatory state and local taxation of multijurisdictional business entities.

**New and Novel Retail Delivery Fee Onerous for Businesses & Department of Revenue**

Taxpayers subject to Colorado’s and Minnesota’s Retail Delivery Fees continue to face challenges in addressing the necessary system changes to collect that fee. Because these provisions in LB 1252 are structured in a manner similar to Colorado’s and Minnesota’s

fees, Nebraska taxpayers will face the same challenges to comply with the law. And, just as issues with the administration of the fee are difficult for the Colorado and Minnesota Departments of Revenue, the Nebraska Department of Revenue will face similar difficulties.

The COST Board of Directors has adopted a formal policy statement urging states to impose fair, efficient, and customer-focused tax administration. COST's policy position is as follows:

*Fair, efficient and customer-focused tax administration is critical to the effectiveness of our voluntary system of tax compliance. A burdensome, unfair, or otherwise biased administrative system negatively impacts tax compliance and hinders economic competitiveness.<sup>1</sup>*

The proposed "Retail Delivery Fee" violates this policy position because it is a burdensome tax that will require most taxpayers to initiate extensive system changes to collect and remit this proposed fee.

### **Conclusion**

COST opposes provisions imposing a "Retail Delivery Fee" in LB 1252 and urges this Committee to explore other, more reasonable options if additional revenues are needed to fund the State's Property Tax Credit Cash Fund. Please do not hesitate to contact me with questions or if you would like to discuss these comments further.

Sincerely,

*Mark B Holmes*

Mark B. Holmes

cc: Patrick J. Reynolds, President & Executive Director, COST  
COST Board of Directors

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<sup>1</sup> COST's Fair, Efficient, and Customer-Focused Tax Administration policy is available at: <https://www.cost.org/globalassets/cost/state-tax-resources-pdf-pages/cost-policy-positions/fair-efficient-and-customer-focused-tax-administration---revised-feb-2024---final.pdf>.