



March 7, 2025

The Hon. R. Brad von Gillern  
Chair, Committee on Revenue  
Room 1116  
P.O. Box 94604  
Lincoln, NE 68509

Dear Chairman von Gillern:

On behalf of the American Society of Travel Advisors (ASTA) and the more than 1,200 travel advisors in Nebraska, I am writing to express concerns with LB 169, which seeks to remove the sales tax exemption on a variety of goods and services, including travel agencies. If LB 169 is allowed to advance in current form, every travel agency in Nebraska would be required to charge sales tax on trips and packages prepared for their clients. I respectfully request that this letter be made part of the record of the committee's March 13, 2025, hearing.

ASTA is the world's leading professional travel trade organization, representing nearly 200,000 travel advisors across the country. Travel agencies – online, “brick and mortar” and many hybrid business models in between – play a critical role in the broader travel and tourism economy. Ninety-eight percent of travel agencies are small businesses, and eighty percent of them are women-owned. Our membership ranges from independent home-based businesses and traditional storefront agencies to the largest travel management companies and online travel agencies.

Travel agencies are different from other types of service providers that compete primarily against other in-state businesses (landscaping, hair salons, etc.), some of which have also been targeted for the tax. They compete not only with fellow Nebraska advisors but also against a wide range of out-of-state businesses, including other travel agencies.

If Nebraska travel advisors charge their clients a sales tax, but competitors in a neighboring state do not, travelers are likely to seek out-of-state advisors for their travel needs. This not only threatens the viability of travel advisors' businesses but also harms Nebraska's economy. The state would undoubtedly lose significant revenue as consumers seek services outside the state, undermining local small businesses and reducing economic activity within Nebraska.

Travel advisors are skilled professionals who do so much more than plan vacations. They assist companies with essential business travel that drives industries in and around the state. They also provide travel guidance in times of personal family emergencies. These services are often provided at a set cost for their clients. Adding a sales tax on top of it would be tantamount to charging additional fees.

We urge the committee to consider how this legislation will affect the travel businesses in the state. We further request you remove any language that pertains to the additional tax burden that

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[ASTA.org](http://ASTA.org)



will be placed on travelers. Nebraska-based travel agencies will be threatened by a severe competitive disadvantage if required to charge the sales tax as laid out in LB 169.

Thank you for considering our views on this critical issue. If you or your staff have any questions, please do not hesitate to contact Jessica Klement, Vice President of Advocacy, at [jklement@asta.org](mailto:jklement@asta.org). Further, should you be interested in speaking directly with travel advisors in Nebraska to get first-hand accounts of how this legislation would affect them, Jessica would be happy to connect you.

Yours Sincerely,

Zane Kerby  
President and Chief Executive Officer

CC: The Hon. Tom Brandt (Bill Sponsor)