

LEGISLATURE OF NEBRASKA
ONE HUNDREDTH LEGISLATURE
SECOND SESSION
LEGISLATIVE BILL 1126

Introduced by White, 8.

Read first time January 23, 2008

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections
2 77-2701 and 77-2701.04, Revised Statutes Supplement,
3 2007; to exempt depositions, bills of exceptions, and
4 transcripts prepared by a court reporter and copies of
5 medical records from sales and use taxes; to harmonize
6 provisions; to provide an operative date; and to repeal
7 the original sections.

8 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-2701, Revised Statutes Supplement,
2 2007, is amended to read:

3 77-2701 Sections 77-2701 to 77-27,135.01 and sections 3
4 and 4 of this act and 77-27,228 to 77-27,236 shall be known and may
5 be cited as the Nebraska Revenue Act of 1967.

6 Sec. 2. Section 77-2701.04, Revised Statutes Supplement,
7 2007, is amended to read:

8 77-2701.04 For purposes of sections 77-2701.04 to
9 77-2713 and sections 3 and 4 of this act, unless the context
10 otherwise requires, the definitions found in sections 77-2701.05 to
11 77-2701.48 shall be used.

12 Sec. 3. Sales and use taxes shall not be imposed on the
13 gross receipts from the sale, use, or other consumption in this
14 state of depositions, bills of exceptions, and transcripts prepared
15 by a court reporter.

16 Sec. 4. Sales and use taxes shall not be imposed on the
17 gross receipts from the sale, use, or other consumption in this
18 state of copies of medical records.

19 Sec. 5. This act becomes operative on October 1, 2008.

20 Sec. 6. Original sections 77-2701 and 77-2701.04, Revised
21 Statutes Supplement, 2007, are repealed.