

LEGISLATURE OF NEBRASKA  
ONE HUNDREDTH LEGISLATURE  
FIRST SESSION  
**LEGISLATIVE BILL 158**

Introduced By: Heidemann, 1; Fischer, 43;  
Read first time: January 8, 2007  
Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section  
2 77-2708.01, Reissue Revised Statutes of Nebraska, and  
3 section 77-2704.36, Revised Statutes Cumulative Supplement,  
4 2006; to exempt depreciable repair or replacement parts for  
5 commercial agricultural machinery and equipment from sales  
6 and use tax; to harmonize provisions; to provide an  
7 operative date; and to repeal the original sections.  
8 Be it enacted by the people of the State of Nebraska,

1           Section 1. Section 77-2704.36, Revised Statutes Cumulative  
2 Supplement, 2006, is amended to read:

3           77-2704.36. (1) Sales and use tax shall not be imposed on  
4 the gross receipts from the sale, lease, or rental of depreciable  
5 agricultural machinery and equipment purchased, leased, or rented on  
6 or after January 1, 1993, for use in commercial agriculture.

7           (2) Sales and use tax shall not be imposed on the gross  
8 receipts from the sale, lease, or rental of depreciable repair or  
9 replacement parts for agricultural machinery or equipment used in  
10 commercial agriculture.

11           Sec. 2. Section 77-2708.01, Reissue Revised Statutes of  
12 Nebraska, is amended to read:

13           77-2708.01. (1) Any purchaser of depreciable ~~repairs or~~  
14 repair or replacement parts for agricultural machinery or equipment  
15 used in commercial agriculture may apply for a refund of all of the  
16 Nebraska sales or use taxes and all of the local option sales or use  
17 taxes paid prior to October 1, 2007, on the ~~repairs or~~ repair or  
18 replacement parts

19           (2) The purchaser shall file a claim within three years  
20 after the date of purchase with the Tax Commissioner pursuant to  
21 section 77-2708. The information provided on a tax refund claim  
22 allowed under this section may be disclosed to any other tax official  
23 of this state.

24           Sec. 3. This act becomes operative on October 1, 2007.

25           Sec. 4. Original section 77-2708.01, Reissue Revised  
26 Statutes of Nebraska, and section 77-2704.36, Revised Statutes  
27 Cumulative Supplement, 2006, are repealed.

