

LEGISLATURE OF NEBRASKA
ONE HUNDREDTH LEGISLATURE
FIRST SESSION
LEGISLATIVE BILL 442

Introduced by Stuthman, 22

Read first time January 16, 2007

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section
2 77-2704.46, Reissue Revised Statutes of Nebraska; to
3 redefine animal life for sales tax purposes; to provide
4 an operative date; and to repeal the original section.
5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-2704.46, Reissue Revised Statutes
2 of Nebraska, is amended to read:

3 77-2704.46 Sales and use taxes shall not be imposed on
4 the gross receipts from the sale, lease, or rental of and the
5 storage, use, or other consumption in this state of:

6 (1) Any form of animal life of a kind the products of
7 which ordinarily constitute food for human consumption. Animal life
8 includes live poultry, pheasants, quail, partridge, or livestock
9 on the hoof when sales are made by the grower, producer, feeder,
10 or any person engaged in the business of bartering, buying, or
11 selling live poultry, pheasants, quail, partridge, or livestock on
12 the hoof;

13 (2) Seeds and annual plants, the products of which
14 ordinarily constitute food for human consumption and which seeds
15 and annual plants are sold to commercial producers of such
16 products, and seed legumes, seed grasses, and seed grains when
17 sold to be used exclusively for agricultural purposes;

18 (3) Agricultural chemicals, adjuvants, surfactants,
19 bonding agents, clays, oils, and any other additives or
20 compatibility agents for use in commercial agriculture and applied
21 to land or crops and sold in any tax period that has not been
22 closed by the applicable statute of limitations. Agricultural
23 chemicals does not mean chemicals, adjuvants, surfactants, bonding
24 agents, clays, oils, and any other additives or compatibility
25 agents applied to harvested grains stored in commercial elevators;

1 or

2 (4) Oxygen for use in aquaculture as defined in section
3 2-3804.01.

4 Sec. 2. This act becomes operative on October 1, 2007.

5 Sec. 3. Original section 77-2704.46, Reissue Revised
6 Statutes of Nebraska, is repealed.