

LEGISLATURE OF NEBRASKA
ONE HUNDREDTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 890

Introduced by Flood, 19.

Read first time January 11, 2008

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section
2 77-2701.11, Reissue Revised Statutes of Nebraska,
3 and sections 77-2701 and 77-2701.04, Revised Statutes
4 Supplement, 2007; to exempt postage charges and certain
5 magazine or journal subscriptions from sales and use
6 taxes; to harmonize provisions; to provide an operative
7 date; and to repeal 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 section 4 of
4 this act and 77-27,228 to 77-27,236 shall be known and may be cited
5 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 77-2713
9 and section 4 of this act, unless the context otherwise requires,
10 the definitions found in sections 77-2701.05 to 77-2701.48 shall be
11 used.

12 Sec. 3. Section 77-2701.11, Reissue Revised Statutes of
13 Nebraska, is amended to read:

14 77-2701.11 Delivery charges means charges by the seller
15 of personal property or services for preparation and delivery to
16 a location designated by the purchaser of personal property or
17 services, including, but not limited to, transportation, shipping,
18 ~~postage~~, handling, crating, and packing.

19 Sec. 4. Sales and use taxes shall not be imposed on the
20 gross receipts from the sale, lease, or rental of and the storage,
21 use, or other consumption in this state of the sale and purchase,
22 by subscription, of any magazine or journal that is issued at
23 average intervals not exceeding once each month.

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

25 Sec. 6. Original section 77-2701.11, Reissue Revised

LB 890

LB 890

- 1 Statutes of Nebraska, and sections 77-2701 and 77-2701.04, Revised
- 2 Statutes Supplement, 2007, are repealed.