

LEGISLATURE OF NEBRASKA

ONE HUNDRED FIRST LEGISLATURE

FIRST SESSION

**LEGISLATIVE BILL 233**

Introduced by Adams, 24.

Read first time January 13, 2009

Committee: Revenue

A BILL

1 FOR AN ACT relating to sales and use taxes; to amend sections  
2 77-2701 and 77-2701.04, Revised Statutes Cumulative  
3 Supplement, 2008; to provide a sales and use tax  
4 exemption; to harmonize provisions; to provide an  
5 operative date; and to repeal the original sections.  
6 Be it enacted by the people of the State of Nebraska,

1           Section 1. Sales and use taxes shall not be imposed on  
2 the gross receipts from the sale, lease, or rental of and the  
3 storage, use, or other consumption in this state of mineral oil to  
4 be applied to grain as a dust suppressant.

5           Sec. 2. Section 77-2701, Revised Statutes Cumulative  
6 Supplement, 2008, is amended to read:

7           77-2701 Sections 77-2701 to 77-27,135.01 and section 1 of  
8 this act and 77-27,228 to 77-27,236 shall be known and may be cited  
9 as the Nebraska Revenue Act of 1967.

10          Sec. 3. Section 77-2701.04, Revised Statutes Cumulative  
11 Supplement, 2008, is amended to read:

12          77-2701.04 For purposes of sections 77-2701.04 to 77-2713  
13 and section 1 of this act, unless the context otherwise requires,  
14 the definitions found in sections 77-2701.05 to 77-2701.53 shall be  
15 used.

16          Sec. 4. This act becomes operative on October 1, 2009.

17          Sec. 5. Original sections 77-2701 and 77-2701.04, Revised  
18 Statutes Cumulative Supplement, 2008, are repealed.