

LEGISLATURE OF NEBRASKA

ONE HUNDRED FIRST LEGISLATURE

FIRST SESSION

**LEGISLATIVE BILL 570**

Introduced by Nordquist, 7; Nelson, 6.

Read first time January 21, 2009

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections  
2 77-2701, 77-2701.04, and 77-2704.56, Revised Statutes  
3 Cumulative Supplement, 2008; to exempt museum memberships  
4 from sales and use taxes; to define a term; to harmonize  
5 provisions; to provide an operative date; and to repeal  
6 the original sections.  
7 Be it enacted by the people of the State of Nebraska,

1           Section 1. Section 77-2701, Revised Statutes Cumulative  
2 Supplement, 2008, is amended to read:

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

6           Sec. 2. Section 77-2701.04, Revised Statutes Cumulative  
7 Supplement, 2008, 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 77-2701.53 and section 4 of this act shall be used.

12           Sec. 3. Sales and use taxes shall not be imposed on the  
13 gross receipts from the sale, lease, or rental of and the storage,  
14 use, or other consumption in this state of museum memberships.

15           Sec. 4. Museum means an institution located in Nebraska  
16 and operated by a nonprofit corporation or a public agency,  
17 primarily for educational, scientific, historic preservation, or  
18 aesthetic purposes, and which owns, borrows, cares for, exhibits,  
19 studies, archives, or catalogs property or studies and presents  
20 visual or live performing arts. Museum includes, but is not limited  
21 to, historical societies, historic sites or landmarks, parks,  
22 monuments, libraries, zoos, and community or professional theaters  
23 with live performances.

24           Sec. 5. Section 77-2704.56, Revised Statutes Cumulative  
25 Supplement, 2008, is amended to read:

1                   77-2704.56 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 purchases of  
4 fine art by any museum. ~~as defined in section 51-702.~~

5                   Sec. 6. This act becomes operative on October 1, 2009.

6                   Sec. 7. Original sections 77-2701, 77-2701.04, and  
7 77-2704.56, Revised Statutes Cumulative Supplement, 2008, are  
8 repealed.