

LEGISLATURE OF NEBRASKA

ONE HUNDRED FIRST LEGISLATURE

FIRST SESSION

**LEGISLATIVE BILL 58**

Introduced by Louden, 49; Carlson, 38; Harms, 48; Howard, 9;  
Wallman, 30.

Read first time January 8, 2009

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; 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 for heating oil and propane used for  
5 residential heating purposes; to harmonize provisions;  
6 to provide an operative date; and to repeal the original  
7 sections.

8 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 section 3 of this act shall be known and may be cited  
5 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 77-2713  
9 and section 3 of this act, unless the context otherwise requires,  
10 the definitions found in sections 77-2701.05 to 77-2701.53 shall be  
11 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 heating oil or propane  
15 used for residential heating purposes.

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18 Statutes Cumulative Supplement, 2008, are repealed.