

AMENDMENTS TO LB 830

Introduced by Hadley

1 1. Strike section 3 and all amendments thereto and insert
2 the following new section:

3 Sec. 3. (1) Sales and use taxes shall not be imposed
4 on the gross receipts from the sale, lease, or rental of and
5 the storage, use, or other consumption in this state of biochips
6 used for the purposes of conducting genotyping or the analysis of
7 gene expression, protein expression, genomic sequencing, or protein
8 profiling of plants, animals, or nonhuman laboratory research model
9 organisms.

10 (2) For purposes of this section, a biochip is a solid
11 substrate upon or into which is incorporated specific genetic or
12 protein information or chemicals that are queried through one or
13 more chemical interactions allowing (a) an isolation of one or
14 more single nucleotide polymorphisms which constitute an animal or
15 plant genotype, (b) an expression profile which measures activity
16 of genes or the presence of proteins, or (c) a detailed genomic
17 sequence or protein profile. The specific genetic or protein
18 information or chemicals incorporated upon or into the biochip are
19 consumed in the process of conducting the analysis.