

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FOURTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 812**

Introduced by Smith, 14.

Read first time January 07, 2016

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend sections
- 2 77-2701 and 77-2701.04, Revised Statutes Supplement, 2015; to
- 3 provide a sales tax exemption relating to custom software; to
- 4 harmonize provisions; to provide an operative date; and to repeal
- 5 the original sections.
- 6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-2701, Revised Statutes Supplement, 2015, is  
2 amended to read:

3 77-2701 Sections 77-2701 to 77-27,135.01, 77-27,235, and 77-27,236  
4 and section 3 of this act shall be known and may be cited as the Nebraska  
5 Revenue Act of 1967.

6 Sec. 2. Section 77-2701.04, Revised Statutes Supplement, 2015, is  
7 amended to read:

8 77-2701.04 For purposes of sections 77-2701.04 to 77-2713 and  
9 section 3 of this act, unless the context otherwise requires, the  
10 definitions found in sections 77-2701.05 to 77-2701.55 shall be used.

11 Sec. 3. (1) Sales and use taxes shall not be imposed on the gross  
12 receipts from the sale, lease, or rental of and the storage, use, or  
13 other consumption in this state of (a) custom software, including the  
14 charges for coding or otherwise producing any custom software and the  
15 charges for the tapes, disks, or other properties, electronic or  
16 otherwise, furnished by the seller or (b) computer software training  
17 relating to custom software.

18 (2) For purposes of this section, custom software means computer  
19 software created for and prepared to the special order of the purchaser.

20 Sec. 4. This act becomes operative on January 1, 2017.

21 Sec. 5. Original sections 77-2701 and 77-2701.04, Revised Statutes  
22 Supplement, 2015, are repealed.