

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FIFTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 907**

Introduced by Baker, 30.

Read first time January 08, 2018

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
- 2 77-2704.36, Revised Statutes Cumulative Supplement, 2016; to change
- 3 provisions relating to a sales and use tax exemption for
- 4 agricultural machinery and equipment; to provide an operative date;
- 5 and to repeal the original section.
- 6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-2704.36, Revised Statutes Cumulative  
2 Supplement, 2016, is amended to read:

3 77-2704.36 (1) Sales and use tax shall not be imposed on the gross  
4 receipts from the sale, lease, or rental of depreciable agricultural  
5 machinery and equipment purchased, leased, or rented on or after January  
6 1, 1993, for use in commercial agriculture.

7 (2) For purposes of this section: ~~agricultural~~

8 (a) Agricultural machinery and equipment means tangible personal  
9 property that is used directly in cultivating or harvesting a crop,  
10 raising or caring for animal life, protecting the health and welfare of  
11 animal life, or collecting or processing an agricultural product on a  
12 farm or ranch, regardless of the degree of attachment to any real  
13 property; and

14 (b) Agricultural machinery and equipment excludes any current  
15 tractor model as defined in section 2-2701.01 not permitted for sale in  
16 Nebraska pursuant to sections 2-2701 to 2-2711.

17 Sec. 2. This act becomes operative on October 1, 2018.

18 Sec. 3. Original section 77-2704.36, Revised Statutes Cumulative  
19 Supplement, 2016, is repealed.