

LEGISLATURE OF NEBRASKA
ONE HUNDRED FIFTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 966

Introduced by Friesen, 34.

Read first time January 10, 2018

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
2 77-2704.51, Reissue Revised Statutes of Nebraska; to provide a sales
3 and use tax exemption relating to dark fiber; to harmonize
4 provisions; to provide an operative date; and to repeal the original
5 section.
- 6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-2704.51, Reissue Revised Statutes of Nebraska,
2 is amended to read:

3 77-2704.51 Sales and use taxes shall not be imposed on the gross
4 receipts from the sale, lease, or rental of and the storage, use, or
5 other consumption in this state of:

6 (1) Telecommunications sales of telecommunications service between
7 telecommunications companies, including division of revenue, settlements,
8 or carrier access charges; or -

9 (2) Dark fiber as defined in section 86-574 between
10 telecommunications companies.

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

12 Sec. 3. Original section 77-2704.51, Reissue Revised Statutes of
13 Nebraska, is repealed.