

LEGISLATURE OF NEBRASKA  
ONE HUNDRED SIXTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1070**

Introduced by Murman, 38; Briese, 41.

Read first time January 21, 2020

Committee: Revenue

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

1           Section 1. Section 77-2704.36, Reissue Revised Statutes of Nebraska,  
2 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 machinery and  
8 equipment includes header trailers, head haulers, and header transports  
9 and excludes any current tractor model as defined in section 2-2701.01  
10 not permitted for sale in Nebraska pursuant to sections 2-2701 to 2-2711.

11           Sec. 2. This act becomes operative on October 1, 2020.

12           Sec. 3. Original section 77-2704.36, Reissue Revised Statutes of  
13 Nebraska, is repealed.