

LEGISLATURE OF NEBRASKA
ONE HUNDRED SIXTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 410

Introduced by Kolowski, 31.

Read first time January 18, 2019

Committee: Revenue

1 A BILL FOR AN ACT relating to revenue and taxation; to amend sections
2 77-2701, 77-2701.04, 77-2701.41, 77-2711, 77-2713, and 77-27,223,
3 Reissue Revised Statutes of Nebraska; to exempt certain sales of
4 clothing and footwear from sales and use taxes as prescribed; to
5 harmonize provisions; to provide an operative date; to repeal the
6 original sections; and to declare an emergency.
7 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-2701, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 77-2701 Sections 77-2701 to 77-27,135.01, 77-27,222, 77-27,235,
4 77-27,236, and 77-27,238 and section 4 of this act shall be known and may
5 be cited as the Nebraska Revenue Act of 1967.

6 Sec. 2. Section 77-2701.04, Reissue Revised Statutes of Nebraska, is
7 amended to read:

8 77-2701.04 For purposes of sections 77-2701.04 to 77-2713 and
9 section 4 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. Section 77-2701.41, Reissue Revised Statutes of Nebraska, is
12 amended to read:

13 77-2701.41 Taxpayer means any person subject to a tax imposed by
14 sections 77-2701 to 77-2713 and section 4 of this act.

15 Sec. 4. (1) Sales and use taxes shall not be imposed on the gross
16 receipts from the sale, use, or other consumption in this state of the
17 following items of tangible personal property, if sold between 12:01 a.m.
18 on the first Friday of August and 11:59 p.m. the following Saturday:

19 (a) Clothing with a sales price of one hundred dollars or less per
20 item; and

21 (b) Footwear with a sales price of one hundred fifty dollars or less
22 per item.

23 (3) The exemption provided by this section does not apply to the
24 following:

25 (a) Clothing accessories or equipment;

26 (b) Protective equipment;

27 (c) Sport or recreational equipment;

28 (d) Any item for use in a trade or business;

29 (e) The sale of any item in a theme park, entertainment complex,
30 public lodging establishment, or airport; or

31 (f) The lease or rental of any item.

1 (4) Each retailer making exempt sales under this section shall
2 report the amount of such sales to the Tax Commissioner on the retailer's
3 sales and use tax returns.

4 (5) The exemption provided in this section shall be subject to the
5 following provisions:

6 (a) A sale of eligible property under a layaway sale qualifies for
7 exemption if:

8 (i) Final payment on a layaway order is made by, and the property is
9 given to, the purchaser during the exemption period; or

10 (ii) The purchaser selects the property and the retailer accepts the
11 order for the item during the exemption period, for immediate delivery
12 upon full payment, even if delivery is made after the exemption period;

13 (b) If a discount by the seller reduces the sales price of the
14 eligible property, then the discounted sales price determines whether the
15 sales price is within the price threshold. A coupon that reduces the
16 sales price is treated as a discount if the seller is not reimbursed for
17 the coupon amount by a third party. If a discount applies to the total
18 amount paid by a purchaser, rather than to the sales price of a
19 particular item, and the purchaser has purchased both eligible property
20 and taxable property, the seller should allocate the discount based on
21 the total sales price of the taxable property compared to the total sales
22 price of all property sold in that same transaction;

23 (c) Articles that are normally sold as a single unit shall continue
24 to be sold in that manner. Such articles cannot be priced separately and
25 sold as individual items in order to obtain the exemption;

26 (d) Eligible property that customers purchase during the exemption
27 period with use of a rain check shall qualify for the exemption,
28 regardless of when the rain check was issued. Issuance of a rain check
29 during the exemption period shall not qualify eligible property for the
30 exemption if the property is purchased after the exemption period;

31 (e) The procedure for an exchange is as follows:

1 (i) If a customer purchases an item of eligible property during the
2 exemption period but later exchanges the item for a similar eligible
3 item, no additional tax is due, even if the exchange is made after the
4 exemption period;

5 (ii) If a customer purchases an item of eligible property during the
6 exemption period but, after the exemption period has ended, the customer
7 returns the item and receives credit on the purchase of a different item,
8 the appropriate sales tax is due on the sale of the newly purchased item;
9 and

10 (iii) If a customer purchases an item of eligible property before
11 the exemption period but during the exemption period the customer returns
12 the item and receives credit on the purchase of a different item of
13 eligible property, no sales tax is due on the sale of the new item if the
14 new item is purchased during the exemption period;

15 (f) Delivery charges, including shipping, handling, and service
16 charges, are part of the sales price of eligible property. For the
17 purpose of determining the price threshold, if all the property in a
18 shipment qualifies as eligible property and the sales price for each item
19 in the shipment is within the price threshold, then the seller does not
20 have to allocate the delivery, handling, or service charge to determine
21 if the price threshold is exceeded. The shipment shall be considered a
22 sale of eligible products. If the shipment includes eligible property and
23 taxable property, including an eligible item with a sales price in excess
24 of the price threshold, the seller should allocate the delivery charge by
25 using:

26 (i) A percentage based on the total sales prices of the taxable
27 property compared to the total sales prices of all property in the
28 shipment; or

29 (ii) A percentage based on the total weight of the taxable property
30 compared to the total weight of all property in the shipment. The seller
31 shall tax the percentage of the delivery charge allocated to the taxable

1 property, but does not have to tax the percentage allocated to the
2 eligible property;

3 (g) For the purpose of this section, eligible property qualifies for
4 exemption if:

5 (i) The item is both delivered to and paid for by the customer
6 during the exemption period; or

7 (ii) The customer orders and pays for the item and the seller
8 accepts the order during the exemption period for immediate shipment,
9 even if delivery is made after the exemption period. The seller accepts
10 an order when the seller has taken action to fill the order for immediate
11 shipment. Actions to fill an order include placement of an "in date"
12 stamp on a mail order or assignment of an "order number" to a telephone
13 order. An order is for immediate shipment when the customer does not
14 request delayed shipment. An order is for immediate shipment
15 notwithstanding that the shipment may be delayed because of a backlog of
16 orders or because stock is currently unavailable to or on back order by
17 the seller;

18 (h) For the sixty-day period immediately after the exemption period,
19 when a customer returns an item that would qualify for the exemption, no
20 credit for or refund of sales tax shall be given unless the customer
21 provides a receipt or invoice that shows tax was paid or the seller has
22 sufficient documentation to show that tax was paid on the specific item.
23 The sixty-day period is set solely for the purpose of designating a time
24 period during which the customer shall provide documentation that shows
25 that sales tax was paid on returned merchandise. The sixty-day period is
26 not intended to change a seller's policy on the time period during which
27 the seller will accept returns; and

28 (i) The time zone of the seller's location determines the time of
29 the exemption period when the purchaser is located in one time zone and
30 the seller is located in another.

31 Sec. 5. Section 77-2711, Reissue Revised Statutes of Nebraska, is

1 amended to read:

2 77-2711 (1)(a) The Tax Commissioner shall enforce sections
3 77-2701.04 to 77-2713 and section 4 of this act and may prescribe, adopt,
4 and enforce rules and regulations relating to the administration and
5 enforcement of such sections.

6 (b) The Tax Commissioner may prescribe the extent to which any
7 ruling or regulation shall be applied without retroactive effect.

8 (2) The Tax Commissioner may employ accountants, auditors,
9 investigators, assistants, and clerks necessary for the efficient
10 administration of the Nebraska Revenue Act of 1967 and may delegate
11 authority to his or her representatives to conduct hearings, prescribe
12 regulations, or perform any other duties imposed by such act.

13 (3)(a) Every seller, every retailer, and every person storing,
14 using, or otherwise consuming in this state property purchased from a
15 retailer shall keep such records, receipts, invoices, and other pertinent
16 papers in such form as the Tax Commissioner may reasonably require.

17 (b) Every such seller, retailer, or person shall keep such records
18 for not less than three years from the making of such records unless the
19 Tax Commissioner in writing sooner authorized their destruction.

20 (4) The Tax Commissioner or any person authorized in writing by him
21 or her may examine the books, papers, records, and equipment of any
22 person selling property and any person liable for the use tax and may
23 investigate the character of the business of the person in order to
24 verify the accuracy of any return made or, if no return is made by the
25 person, to ascertain and determine the amount required to be paid. In the
26 examination of any person selling property or of any person liable for
27 the use tax, an inquiry shall be made as to the accuracy of the reporting
28 of city sales and use taxes for which the person is liable under the
29 Local Option Revenue Act or sections 13-319, 13-324, and 13-2813 and the
30 accuracy of the allocation made between the various counties, cities,
31 villages, and municipal counties of the tax due. The Tax Commissioner may

1 make or cause to be made copies of resale or exemption certificates and
2 may pay a reasonable amount to the person having custody of the records
3 for providing such copies.

4 (5) The taxpayer shall have the right to keep or store his or her
5 records at a point outside this state and shall make his or her records
6 available to the Tax Commissioner at all times.

7 (6) In administration of the use tax, the Tax Commissioner may
8 require the filing of reports by any person or class of persons having in
9 his, her, or their possession or custody information relating to sales of
10 property, the storage, use, or other consumption of which is subject to
11 the tax. The report shall be filed when the Tax Commissioner requires and
12 shall set forth the names and addresses of purchasers of the property,
13 the sales price of the property, the date of sale, and such other
14 information as the Tax Commissioner may require.

15 (7) It shall be a Class I misdemeanor for the Tax Commissioner or
16 any official or employee of the Tax Commissioner, the State Treasurer, or
17 the Department of Administrative Services to make known in any manner
18 whatever the business affairs, operations, or information obtained by an
19 investigation of records and activities of any retailer or any other
20 person visited or examined in the discharge of official duty or the
21 amount or source of income, profits, losses, expenditures, or any
22 particular thereof, set forth or disclosed in any return, or to permit
23 any return or copy thereof, or any book containing any abstract or
24 particulars thereof to be seen or examined by any person not connected
25 with the Tax Commissioner. Nothing in this section shall be construed to
26 prohibit (a) the delivery to a taxpayer, his or her duly authorized
27 representative, or his or her successors, receivers, trustees, executors,
28 administrators, assignees, or guarantors, if directly interested, of a
29 certified copy of any return or report in connection with his or her tax,
30 (b) the publication of statistics so classified as to prevent the
31 identification of particular reports or returns and the items thereof,

1 (c) the inspection by the Attorney General, other legal representative of
2 the state, or county attorney of the reports or returns of any taxpayer
3 when either (i) information on the reports or returns is considered by
4 the Attorney General to be relevant to any action or proceeding
5 instituted by the taxpayer or against whom an action or proceeding is
6 being considered or has been commenced by any state agency or the county
7 or (ii) the taxpayer has instituted an action to review the tax based
8 thereon or an action or proceeding against the taxpayer for collection of
9 tax or failure to comply with the Nebraska Revenue Act of 1967 is being
10 considered or has been commenced, (d) the furnishing of any information
11 to the United States Government or to states allowing similar privileges
12 to the Tax Commissioner, (e) the disclosure of information and records to
13 a collection agency contracting with the Tax Commissioner pursuant to
14 sections 77-377.01 to 77-377.04, (f) the disclosure to another party to a
15 transaction of information and records concerning the transaction between
16 the taxpayer and the other party, (g) the disclosure of information
17 pursuant to section 77-27,195 or 77-5731, or (h) the disclosure of
18 information to the Department of Labor necessary for the administration
19 of the Employment Security Law, the Contractor Registration Act, or the
20 Employee Classification Act.

21 (8) Notwithstanding the provisions of subsection (7) of this
22 section, the Tax Commissioner may permit the Postal Inspector of the
23 United States Postal Service or his or her delegates to inspect the
24 reports or returns of any person filed pursuant to the Nebraska Revenue
25 Act of 1967 when information on the reports or returns is relevant to any
26 action or proceeding instituted or being considered by the United States
27 Postal Service against such person for the fraudulent use of the mails to
28 carry and deliver false and fraudulent tax returns to the Tax
29 Commissioner with the intent to defraud the State of Nebraska or to evade
30 the payment of Nebraska state taxes.

31 (9) Notwithstanding the provisions of subsection (7) of this

1 section, the Tax Commissioner may permit other tax officials of this
2 state to inspect the tax returns, reports, and applications filed under
3 sections 77-2701.04 to 77-2713 and section 4 of this act, but such
4 inspection shall be permitted only for purposes of enforcing a tax law
5 and only to the extent and under the conditions prescribed by the rules
6 and regulations of the Tax Commissioner.

7 (10) Notwithstanding the provisions of subsection (7) of this
8 section, the Tax Commissioner may, upon request, provide the county board
9 of any county which has exercised the authority granted by section
10 81-3716 with a list of the names and addresses of the hotels located
11 within the county for which lodging sales tax returns have been filed or
12 for which lodging sales taxes have been remitted for the county's County
13 Visitors Promotion Fund under the Nebraska Visitors Development Act.

14 The information provided by the Tax Commissioner shall indicate only
15 the names and addresses of the hotels located within the requesting
16 county for which lodging sales tax returns have been filed for a
17 specified period and the fact that lodging sales taxes remitted by or on
18 behalf of the hotel have constituted a portion of the total sum remitted
19 by the state to the county for a specified period under the provisions of
20 the Nebraska Visitors Development Act. No additional information shall be
21 revealed.

22 (11)(a) Notwithstanding the provisions of subsection (7) of this
23 section, the Tax Commissioner shall, upon written request by the Auditor
24 of Public Accounts or the office of Legislative Audit, make tax returns
25 and tax return information open to inspection by or disclosure to the
26 Auditor of Public Accounts or employees of the office of Legislative
27 Audit for the purpose of and to the extent necessary in making an audit
28 of the Department of Revenue pursuant to section 50-1205 or 84-304.
29 Confidential tax returns and tax return information shall be audited only
30 upon the premises of the Department of Revenue. All audit workpapers
31 pertaining to the audit of the Department of Revenue shall be stored in a

1 secure place in the Department of Revenue.

2 (b) No employee of the Auditor of Public Accounts or the office of
3 Legislative Audit shall disclose to any person, other than another
4 Auditor of Public Accounts or office employee whose official duties
5 require such disclosure, any return or return information described in
6 the Nebraska Revenue Act of 1967 in a form which can be associated with
7 or otherwise identify, directly or indirectly, a particular taxpayer.

8 (c) Any person who violates the provisions of this subsection shall
9 be guilty of a Class I misdemeanor. For purposes of this subsection,
10 employee includes a former Auditor of Public Accounts or office of
11 Legislative Audit employee.

12 (12) For purposes of this subsection and subsections (11) and (14)
13 of this section:

14 (a) Disclosure means the making known to any person in any manner a
15 tax return or return information;

16 (b) Return information means:

17 (i) A taxpayer's identification number and (A) the nature, source,
18 or amount of his or her income, payments, receipts, deductions,
19 exemptions, credits, assets, liabilities, net worth, tax liability, tax
20 withheld, deficiencies, overassessments, or tax payments, whether the
21 taxpayer's return was, is being, or will be examined or subject to other
22 investigation or processing or (B) any other data received by, recorded
23 by, prepared by, furnished to, or collected by the Tax Commissioner with
24 respect to a return or the determination of the existence or possible
25 existence of liability or the amount of liability of any person for any
26 tax, penalty, interest, fine, forfeiture, or other imposition or offense;
27 and

28 (ii) Any part of any written determination or any background file
29 document relating to such written determination; and

30 (c) Tax return or return means any tax or information return or
31 claim for refund required by, provided for, or permitted under sections

1 77-2701 to 77-2713 and section 4 of this act which is filed with the Tax
2 Commissioner by, on behalf of, or with respect to any person and any
3 amendment or supplement thereto, including supporting schedules,
4 attachments, or lists which are supplemental to or part of the filed
5 return.

6 (13) Notwithstanding the provisions of subsection (7) of this
7 section, the Tax Commissioner shall, upon request, provide any
8 municipality which has adopted the local option sales tax under the Local
9 Option Revenue Act with a list of the names and addresses of the
10 retailers which have collected the local option sales tax for the
11 municipality. The request may be made annually and shall be submitted to
12 the Tax Commissioner on or before June 30 of each year. The information
13 provided by the Tax Commissioner shall indicate only the names and
14 addresses of the retailers. The Tax Commissioner may provide additional
15 information to a municipality so long as the information does not include
16 any data detailing the specific revenue, expenses, or operations of any
17 particular business.

18 (14)(a) Notwithstanding the provisions of subsection (7) of this
19 section, the Tax Commissioner shall, upon written request, provide an
20 individual certified under subdivision (b) of this subsection
21 representing a municipality which has adopted the local option sales and
22 use tax under the Local Option Revenue Act with confidential sales and
23 use tax returns and sales and use tax return information regarding
24 taxpayers that possess a sales tax permit and the amounts remitted by
25 such permitholders at locations within the boundaries of the requesting
26 municipality or with confidential business use tax returns and business
27 use tax return information regarding taxpayers that file a Nebraska and
28 Local Business Use Tax Return and the amounts remitted by such taxpayers
29 at locations within the boundaries of the requesting municipality. Any
30 written request pursuant to this subsection shall provide the Department
31 of Revenue with no less than ten business days to prepare the sales and

1 use tax returns and sales and use tax return information requested. Such
2 returns and return information shall be viewed only upon the premises of
3 the department.

4 (b) Each municipality that seeks to request information under
5 subdivision (a) of this subsection shall certify to the Department of
6 Revenue one individual who is authorized by such municipality to make
7 such request and review the documents described in subdivision (a) of
8 this subsection. The individual may be a municipal employee or an
9 individual who contracts with the requesting municipality to provide
10 financial, accounting, or other administrative services.

11 (c) No individual certified by a municipality pursuant to
12 subdivision (b) of this subsection shall disclose to any person any
13 information obtained pursuant to a review under this subsection. An
14 individual certified by a municipality pursuant to subdivision (b) of
15 this subsection shall remain subject to this subsection after he or she
16 (i) is no longer certified or (ii) is no longer in the employment of or
17 under contract with the certifying municipality.

18 (d) Any person who violates the provisions of this subsection shall
19 be guilty of a Class I misdemeanor.

20 (e) The Department of Revenue shall not be held liable by any person
21 for an impermissible disclosure by a municipality or any agent or
22 employee thereof of any information obtained pursuant to a review under
23 this subsection.

24 (15) In all proceedings under the Nebraska Revenue Act of 1967, the
25 Tax Commissioner may act for and on behalf of the people of the State of
26 Nebraska. The Tax Commissioner in his or her discretion may waive all or
27 part of any penalties provided by the provisions of such act or interest
28 on delinquent taxes specified in section 45-104.02, as such rate may from
29 time to time be adjusted.

30 (16)(a) The purpose of this subsection is to set forth the state's
31 policy for the protection of the confidentiality rights of all

1 participants in the system operated pursuant to the streamlined sales and
2 use tax agreement and of the privacy interests of consumers who deal with
3 model 1 sellers.

4 (b) For purposes of this subsection:

5 (i) Anonymous data means information that does not identify a
6 person;

7 (ii) Confidential taxpayer information means all information that is
8 protected under a member state's laws, regulations, and privileges; and

9 (iii) Personally identifiable information means information that
10 identifies a person.

11 (c) The state agrees that a fundamental precept for model 1 sellers
12 is to preserve the privacy of consumers by protecting their anonymity.
13 With very limited exceptions, a certified service provider shall perform
14 its tax calculation, remittance, and reporting functions without
15 retaining the personally identifiable information of consumers.

16 (d) The governing board of the member states in the streamlined
17 sales and use tax agreement may certify a certified service provider only
18 if that certified service provider certifies that:

19 (i) Its system has been designed and tested to ensure that the
20 fundamental precept of anonymity is respected;

21 (ii) Personally identifiable information is only used and retained
22 to the extent necessary for the administration of model 1 with respect to
23 exempt purchasers;

24 (iii) It provides consumers clear and conspicuous notice of its
25 information practices, including what information it collects, how it
26 collects the information, how it uses the information, how long, if at
27 all, it retains the information, and whether it discloses the information
28 to member states. Such notice shall be satisfied by a written privacy
29 policy statement accessible by the public on the web site of the
30 certified service provider;

31 (iv) Its collection, use, and retention of personally identifiable

1 information is limited to that required by the member states to ensure
2 the validity of exemptions from taxation that are claimed by reason of a
3 consumer's status or the intended use of the goods or services purchased;
4 and

5 (v) It provides adequate technical, physical, and administrative
6 safeguards so as to protect personally identifiable information from
7 unauthorized access and disclosure.

8 (e) The state shall provide public notification to consumers,
9 including exempt purchasers, of the state's practices relating to the
10 collection, use, and retention of personally identifiable information.

11 (f) When any personally identifiable information that has been
12 collected and retained is no longer required for the purposes set forth
13 in subdivision (16)(d)(iv) of this section, such information shall no
14 longer be retained by the member states.

15 (g) When personally identifiable information regarding an individual
16 is retained by or on behalf of the state, it shall provide reasonable
17 access by such individual to his or her own information in the state's
18 possession and a right to correct any inaccurately recorded information.

19 (h) If anyone other than a member state, or a person authorized by
20 that state's law or the agreement, seeks to discover personally
21 identifiable information, the state from whom the information is sought
22 should make a reasonable and timely effort to notify the individual of
23 such request.

24 (i) This privacy policy is subject to enforcement by the Attorney
25 General.

26 (j) All other laws and regulations regarding the collection, use,
27 and maintenance of confidential taxpayer information remain fully
28 applicable and binding. Without limitation, this subsection does not
29 enlarge or limit the state's authority to:

30 (i) Conduct audits or other reviews as provided under the agreement
31 and state law;

1 (ii) Provide records pursuant to the federal Freedom of Information
2 Act, disclosure laws with governmental agencies, or other regulations;

3 (iii) Prevent, consistent with state law, disclosure of confidential
4 taxpayer information;

5 (iv) Prevent, consistent with federal law, disclosure or misuse of
6 federal return information obtained under a disclosure agreement with the
7 Internal Revenue Service; and

8 (v) Collect, disclose, disseminate, or otherwise use anonymous data
9 for governmental purposes.

10 Sec. 6. Section 77-2713, Reissue Revised Statutes of Nebraska, is
11 amended to read:

12 77-2713 (1) Any person required under the provisions of sections
13 77-2701.04 to 77-2713 and section 4 of this act to collect, account for,
14 or pay over any tax imposed by the Nebraska Revenue Act of 1967 who
15 willfully fails to collect or truthfully account for or pay over such tax
16 and any person who willfully attempts in any manner to evade any tax
17 imposed by such provisions of such act or the payment thereof shall, in
18 addition to other penalties provided by law, be guilty of a Class IV
19 felony.

20 (2) Any person who willfully aids or assists in, procures, counsels,
21 or advises the preparation or presentation of a false or fraudulent
22 return, affidavit, claim, or document under or in connection with any
23 matter arising under sections 77-2701.04 to 77-2713 and section 4 of this
24 act shall, whether or not such falsity or fraud is with the knowledge or
25 consent of the person authorized or required to present such return,
26 affidavit, claim, or document, be guilty of a Class IV felony.

27 (3) A person who engages in business as a retailer in this state
28 without a permit or permits or after a permit has been suspended and each
29 officer of any corporation which so engages in business shall be guilty
30 of a Class IV misdemeanor. Each day of such operation shall constitute a
31 separate offense.

1 (4) Any person who gives a resale certificate to the seller for
2 property which he or she knows, at the time of purchase, is purchased for
3 the purpose of use rather than for the purpose of resale, lease, or
4 rental by him or her in the regular course of business shall be guilty of
5 a Class IV misdemeanor.

6 (5) Any violation of the provisions of sections 77-2701.04 to
7 77-2713 and section 4 of this act, except as otherwise provided, shall be
8 a Class IV misdemeanor.

9 (6) Any prosecution under sections 77-2701.04 to 77-2713 and section
10 4 of this act shall be instituted within three years after the commission
11 of the offense. If such offense is the failure to do an act required by
12 any of such sections to be done before a certain date, a prosecution for
13 such offense may be commenced not later than three years after such date.
14 The failure to do any act required by sections 77-2701.04 to 77-2713 and
15 section 4 of this act shall be deemed an act committed in part at the
16 principal office of the Tax Commissioner. Any prosecution under the
17 provisions of the Nebraska Revenue Act of 1967 may be conducted in any
18 county where the person or corporation to whose liability the proceeding
19 relates resides or has a place of business or in any county in which such
20 criminal act is committed. The Attorney General shall have concurrent
21 jurisdiction with the county attorney in the prosecution of any offenses
22 under the provisions of the Nebraska Revenue Act of 1967.

23 Sec. 7. Section 77-27,223, Reissue Revised Statutes of Nebraska, is
24 amended to read:

25 77-27,223 A county may raise revenue by levying and collecting a
26 license or occupation tax on any person, partnership, limited liability
27 company, corporation, or business engaged in the sale of admissions to
28 recreational, cultural, entertainment, or concert events that are subject
29 to sales tax under sections 77-2701.04 to 77-2713 and section 4 of this
30 act that occur outside any incorporated municipality, but within the
31 boundary limits of the county. The tax shall be uniform in respect to the

1 class upon which it is imposed. The tax shall be based upon a certain
2 percentage of gross receipts from sales in the county of the person,
3 partnership, limited liability company, corporation, or business, and may
4 include sales of other goods and services at such locations and events,
5 not to exceed one and one-half percent. A county may not impose the tax
6 on sales that are within an incorporated city or village. No county shall
7 levy and collect a license or occupation tax under this section unless
8 approved by a majority of those voting on the question at a special,
9 primary, or general election.

10 Sec. 8. This act becomes operative on July 1, 2019.

11 Sec. 9. Original sections 77-2701, 77-2701.04, 77-2701.41, 77-2711,
12 77-2713, and 77-27,223, Reissue Revised Statutes of Nebraska, are
13 repealed.

14 Sec. 10. Since an emergency exists, this act takes effect when
15 passed and approved according to law.