

LEGISLATURE OF NEBRASKA  
ONE HUNDRED EIGHTH LEGISLATURE  
FIRST SPECIAL SESSION

**LEGISLATIVE BILL 26**

Introduced by Blood, 3.

Read first time July 26, 2024

Committee:

1 A BILL FOR AN ACT relating to revenue and taxation; to amend section  
2 77-2701, Revised Statutes Supplement, 2023, as amended by Laws 2024,  
3 LB937, section 67, Laws 2024, LB1023, section 8, and Laws 2024,  
4 LB1317, section 80; and section 77-2701.04, Revised Statutes  
5 Supplement, 2023, as amended by Laws 2024, LB937, section 68, and  
6 Laws 2024, LB1317, section 82; to define terms; to provide for a  
7 retail delivery fee; to harmonize provisions; to provide an  
8 operative date; and to repeal the original sections.  
9 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-2701, Revised Statutes Supplement, 2023, as  
2 amended by Laws 2024, LB937, section 67, Laws 2024, LB1023, section 8,  
3 and Laws 2024, LB1317, section 80, is amended to read:

4 77-2701 Sections 77-2701 to 77-27,135.01, 77-27,222, 77-27,235,  
5 77-27,236, and 77-27,238 to 77-27,241, section 71 of this act, section 11  
6 of this act, ~~and~~ section 84 of this act, and section 3 of this act shall  
7 be known and may be cited as the Nebraska Revenue Act of 1967.

8 Sec. 2. Section 77-2701.04, Revised Statutes Supplement, 2023, as  
9 amended by Laws 2024, LB937, section 68, and Laws 2024, LB1317, section  
10 82, is amended to read:

11 77-2701.04 For purposes of sections 77-2701.04 to 77-2713 and  
12 77-27,239, section 71 of this act, ~~and~~ section 84 of this act, and  
13 section 3 of this act, unless the context otherwise requires, the  
14 definitions found in sections 77-2701.05 to 77-2701.56 shall be used.

15 Sec. 3. (1) For purposes of this section:

16 (a) Motor vehicle means any self-propelled vehicle that is designed  
17 primarily for travel on public roads and that is generally and commonly  
18 used to transport persons and property over public roads or a low-speed  
19 electric vehicle. Motor vehicle does not include personal delivery  
20 devices, electric bicycles, electric scooters, low-power scooters,  
21 wheelchairs, or vehicles moved solely by human power;

22 (b) Personal delivery device means an autonomously operated robot  
23 that:

24 (i) Is designed and manufactured for the purpose of transporting  
25 tangible personal property primarily on sidewalks, crosswalks, and other  
26 public rights-of-way that are typically used by pedestrians;

27 (ii) Weighs no more than five hundred fifty pounds, excluding any  
28 tangible personal property being transported; and

29 (iii) Is operated at speeds of less than ten miles per hour when on  
30 sidewalks, crosswalks, and other public rights-of-way that are typically  
31 used by pedestrians;

1       (c) Retail delivery means a retail sale of tangible personal  
2 property for delivery by a motor vehicle to the purchaser at a location  
3 in this state that includes at least one item of tangible personal  
4 property that is subject to the sales and use tax. Each such retail sale  
5 is a single retail delivery regardless of the number of shipments  
6 necessary to deliver the tangible personal property purchased;

7       (d) Tangible personal property means corporeal personal property.  
8 Tangible personal property includes all goods, wares, merchandise,  
9 products and commodities, and all tangible or corporeal things and  
10 substances that are dealt in and capable of being possessed and  
11 exchanged. Tangible personal property does not include newspapers or  
12 preprinted newspaper supplements that become attached to or inserted in  
13 and distributed with such newspapers; and

14       (e) Wholesale sale means a sale to retail merchants, jobbers,  
15 dealers, or wholesalers for resale. Wholesale sale does not include sales  
16 to users or consumers not for resale.

17       (2) A fee of twenty-seven cents is hereby imposed on every retail  
18 delivery of tangible personal property.

19       (3) The fee imposed by this section shall not apply to:

20       (a) Retail delivery of tangible personal property that is exempt  
21 from sales and use taxes;

22       (b) Retail delivery by any entity that is exempt from sales and use  
23 taxes;

24       (c) Retail delivery by a new business during the year such business  
25 was formed;

26       (d) Retail delivery by a business during any year when the business  
27 had less than five hundred thousand dollars in retail sales for the  
28 previous year; and

29       (e) Delivery of tangible personal property that is a wholesale sale.

30       (4) The fee shall be paid by the purchaser or seller, collected by  
31 the seller, and remitted to and enforced by the Department of Revenue.

1           (5) All fees remitted to the Department of Revenue under this  
2 section shall be remitted to the State Treasurer for credit to the  
3 General Fund.

4           (6) The Department of Revenue may adopt and promulgate rules and  
5 regulations to carry out this section.

6           Sec. 4. This act becomes operative on January 1, 2025.

7           Sec. 5. Original section 77-2701, Revised Statutes Supplement,  
8 2023, as amended by Laws 2024, LB937, section 67, Laws 2024, LB1023,  
9 section 8, and Laws 2024, LB1317, section 80; and section 77-2701.04,  
10 Revised Statutes Supplement, 2023, as amended by Laws 2024, LB937,  
11 section 68, and Laws 2024, LB1317, section 82, are repealed.