

LEGISLATURE OF NEBRASKA  
ONE HUNDRED EIGHTH LEGISLATURE  
FIRST SPECIAL SESSION

**LEGISLATIVE BILL 48**

Introduced by Wayne, 13.

Read first time July 29, 2024

Committee: Revenue

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 a term; to provide for a  
7 delivery fee; to harmonize provisions; to provide an operative date;  
8 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, delivery sale means to  
16 sell, give, or furnish personal property:

17 (a) By mail or delivery service;

18 (b) Using the Internet or a computer network;

19 (c) By telephone; or

20 (d) Using any other electronic method.

21 (2) A delivery fee is hereby imposed upon the seller for any  
22 delivery sale of personal property to a purchaser in Nebraska.

23 (3) Delivery sale of the following are exempt from the delivery fee:

24 (a) Any personal property that is exempt from sales and use taxes;

25 and

26 (b) Any personal property that is picked up by the purchaser at a  
27 retail location in Nebraska.

28 (4) The delivery fee shall be equal to two percent of the purchase  
29 price.

30 (5) The delivery fee shall be in addition to all taxes due for any  
31 delivery sale.

1       (6) The delivery fee shall be due and payable to the Department of  
2 Revenue monthly on or before the twentieth day of the month next  
3 succeeding each monthly period, and the seller shall send with the fee  
4 payment a record of sale for every delivery sale for which the seller is  
5 paying the delivery fee.

6       (7) The delivery fee shall be enforced by the Department of Revenue.

7       (8) All fees collected by the Department of Revenue under this  
8 section shall be remitted to the State Treasurer for credit to the  
9 Education Future Fund.

10       (9) The Department of Revenue may adopt and promulgate rules and  
11 regulations to carry out this section.

12       Sec. 4. This act becomes operative on July 1, 2025.

13       Sec. 5. Original section 77-2701, Revised Statutes Supplement,  
14 2023, as amended by Laws 2024, LB937, section 67, Laws 2024, LB1023,  
15 section 8, and Laws 2024, LB1317, section 80; and section 77-2701.04,  
16 Revised Statutes Supplement, 2023, as amended by Laws 2024, LB937,  
17 section 68, and Laws 2024, LB1317, section 82, are repealed.