

FIFTH DAY - JULY 31, 2024**LEGISLATIVE JOURNAL****ONE HUNDRED EIGHTH LEGISLATURE
FIRST SPECIAL SESSION****FIFTH DAY**

Legislative Chamber, Lincoln, Nebraska
Wednesday, July 31, 2024

PRAYER

The prayer was offered by Senator Moser.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was offered by Senator Ibach.

ROLL CALL

Pursuant to adjournment, the Legislature met at 9:00 a.m., President Kelly presiding.

The roll was called and all members were present except Senators Bostar, Conrad, Hughes, Hunt, Jacobson, McDonnell, Raybould, and Slama who were excused.

CORRECTIONS FOR THE JOURNAL

The Journal for the fourth day was approved.

COMMITTEE REPORT(S)

Government, Military and Veterans Affairs

LEGISLATIVE RESOLUTION 1CA. Placed on General File.

The Government, Military and Veterans Affairs Committee desires to report favorably upon the appointment(s) listed below. The Committee suggests the appointment(s) be confirmed by the Legislature and suggests a record vote.

Matthew J. McCarville Chief Information Officer - Office of the Chief Information Officer

Aye: 5. Aguilar, Brewer, Halloran, Lowe, Sanders. Nay: 0. Absent: 0.
Present and not voting: 3. Conrad, Hunt, Raybould.

(Signed) Tom Brewer, Chairperson

NOTICE OF COMMITTEE HEARING(S)

Banking, Commerce and Insurance
Room 1113 12:00 PM

Thursday, August 1, 2024
LB47

(Signed) Julie Slama, Chairperson

Education
Room 2102 9:30 AM

Thursday, August 1, 2024
LB61
LB45
LB81
LB42
LB43

(Signed) Dave Murman, Chairperson

Government, Military and Veterans Affairs
Room 1525 9:30 AM

Friday, August 2, 2024

Note: The Government, Military and Veterans Affairs Committee will
break for lunch between 1:00 - 1:30 pm.
LB56

(Signed) Tom Brewer, Chairperson

Judiciary
Room 1113 1:30 PM

Thursday, August 1, 2024
LB59
LB46
LB53
LB54

Judiciary
Room 1113 1:30 PM

Friday, August 2, 2024

LB25

LB57

LB52

Note: Joint Hearing with LB71

LB71

Note: Joint Hearing with LB52

(Signed) Justin Wayne, Chairperson

Revenue
Room 1524 9:30 AM

Thursday, August 1, 2024

LB34

LB35

LR6CA

LB36

LB37

LB38

LB39

LB40

LB41

LB44

LB48

LB50

LB51

LB55

LB60

Note: The Revenue Committee will break for lunch between 1:00 - 1:30 pm.
This hearing will operate under annotated committee guidelines.

Room 1524 9:30 AM

Friday, August 2, 2024

LB63

LB64

LB65

LB67

LB68

LB69

LB70

LB72

LB73

LB75

LB76
 LB77
 LB79
 LB80

Note: The Revenue Committee will break for lunch between 1:00 - 1:30 pm.
 This hearing will operate under annotated committee guidelines.

Room 1524 9:00 AM

Saturday, August 3, 2024

LR7CA
 LR8CA
 LR9CA
 LR10CA
 LR11CA
 LR12CA
 LR13CA
 LR14CA
 LR15CA
 LR16CA
 LR17CA
 LR18CA
 LR19CA
 LR20CA
 LR21CA
 LR22CA
 LR24CA

Note: The Revenue Committee will break for lunch between 1:00 - 1:30 pm.
 This hearing will operate under annotated committee guidelines.

(Signed) Lou Ann Linehan, Chairperson

AMENDMENT(S) - Print in Journal

Senator Ibach filed the following amendment to LB1:

AM2

- 1 1. Strike original sections 18, 28, 30, 31, 32, 33, 34, and 65.
- 2 2. On page 34, line 22; and page 35, line 22, reinstate the stricken matter.
- 3 3. On page 57, strike lines 25 through 30; and in line 31 strike
- 4 5 "(5)" and insert "(4)".
- 5 6 4. On page 111, line 23, strike "product or"; and in line 24 strike
- 6 7 "or (5)".
- 7 8 5. On page 139, line 1, strike "77-2704.22,"; and in lines 5 and 6
- 8 9 strike "sections 77-2704.36 and" and insert "section".
- 9 10 6. Renumber the remaining sections, correct internal references, and
- 10 11 correct the repealer accordingly.

Senator Ibach filed the following amendment to LB1:

AM3

- 1 1. On page 34, line 24, reinstate the stricken matter.
- 2 2. On page 139, line 3, strike "77-2704.60,".

Senator Ibach filed the following amendment to LB1:
[AM4](#)

1 1. Strike original section 44 and insert the following new section:

2 Sec. 44. Section 77-2701.16, Revised Statutes Cumulative Supplement,
 3 2022, is amended to read:

4 77-2701.16 (1) Gross receipts means the total amount of the sale or
 5 lease or rental price, as the case may be, of the retail sales of
 6 retailers.

7 (2) Gross receipts of every person engaged as a public utility
 8 specified in this subsection, as a community antenna television service
 9 operator, or as a satellite service operator or any person involved in
 10 connecting and installing services defined in subdivision (2)(a), (b), or
 11 (d) of this section means:

12 (a)(i) In the furnishing of telephone communication service, other
 13 than mobile telecommunications service as described in section
 14 77-2703.04, the gross income received from furnishing ancillary services,
 15 ~~except for conference bridging services,~~ and intrastate and interstate
 16 telecommunications services, except for value-added, nonvoice data
 17 service.

18 (ii) In the furnishing of mobile telecommunications service as
 19 described in section 77-2703.04, the gross income received from
 20 furnishing mobile telecommunications service that originates and
 21 terminates in the same state to a customer with a place of primary use in
 22 Nebraska;

23 (b) In the furnishing of telegraph service, the gross income
 24 received from the furnishing of intrastate and interstate telegraph
 25 services;

26 ~~(c) (i)~~ In the furnishing of gas, sewer, water, and electricity
 27 service, ~~other than electricity service to a customer-generator as~~
 1 defined in section 70-2002, the gross income received from the furnishing
 2 of such services upon billings or statements rendered to consumers for
 3 such utility services; -

4 ~~(ii) In the furnishing of electricity service to a customer-~~
 5 ~~generator as defined in section 70-2002, the net energy use upon billings~~
 6 ~~or statements rendered to customer-generators for such electricity~~
 7 ~~service;~~

8 (d) In the furnishing of community antenna television service or
 9 satellite service, the gross income received from the furnishing of such
 10 community antenna television service as regulated under sections 18-2201
 11 to 18-2205 or 23-383 to 23-388 or satellite service; and

12 (e) The gross income received from the provision, installation,
 13 construction, servicing, or removal of property used in conjunction with
 14 the furnishing, installing, or connecting of any public utility services
 15 specified in subdivision (2)(a) or (b) of this section or community
 16 antenna television service or satellite service specified in subdivision
 17 (2)(d) of this section, except when acting as a subcontractor for a
 18 public utility, this subdivision does not apply to the gross income
 19 received by a contractor electing to be treated as a consumer of building
 20 materials under subdivision (2) or (3) of section 77-2701.10 for any such
 21 services performed on the customer's side of the utility demarcation
 22 point. ~~This subdivision also does not apply to:~~

23 ~~(i) The gross income received by a political subdivision of the~~
 24 ~~state, an electric cooperative, or an electric membership association for~~
 25 ~~the lease or use of, or by a contractor for the construction of or~~
 26 ~~services provided on, electric generation, transmission, distribution, or~~
 27 ~~street lighting structures or facilities owned by a political subdivision~~
 28 ~~of the state, an electric cooperative, or an electric membership~~
 29 ~~association; or~~

30 This subdivision also does not apply to the (ii) The gross income

31 received for the lease or use of towers or other structures primarily
 1 used in conjunction with the furnishing of (i) (A) Internet access
 2 services, (ii) (B) agricultural global positioning system locating
 3 services, or (iii) (C) over-the-air radio and television broadcasting
 4 licensed by the Federal Communications Commission, including antennas and
 5 studio transmitter link systems. For purposes of this subdivision, studio
 6 transmitter link system means a system which serves as a conduit to
 7 deliver audio from its origin in a studio to a broadcast transmitter.
 8 (3) Gross receipts of every person engaged in selling, leasing, or
 9 otherwise providing intellectual or entertainment property means:
 10 (a) In the furnishing of computer software, the gross income
 11 received, including the charges for coding, punching, or otherwise
 12 producing any computer software and the charges for the tapes, disks,
 13 punched cards, or other properties furnished by the seller; and
 14 (b) In the furnishing of videotapes, movie film, satellite
 15 programming, satellite programming service, and satellite television
 16 signal descrambling or decoding devices, the gross income received from
 17 the license, franchise, or other method establishing the charge.
 18 (4) Gross receipts for providing a service means:
 19 (a) The gross income received for building cleaning and maintenance,
 20 pest control, and security;
 21 (b) The gross income received for motor vehicle washing, waxing,
 22 towing, and painting;
 23 (c) The gross income received for computer software training;
 24 (d) The gross income received for installing and applying tangible
 25 personal property if the sale of the property is subject to tax. If any
 26 or all of the charge for installation is free to the customer and is paid
 27 by a third-party service provider to the installer, any tax due on that
 28 part of the activation commission, finder's fee, installation charge, or
 29 similar payment made by the third-party service provider shall be paid
 30 and remitted by the third-party service provider;
 31 (e) The gross income received for services of recreational vehicle
 1 parks;
 2 (f) The gross income received for labor for repair or maintenance
 3 services performed with regard to tangible personal property the sale of
 4 which would be subject to sales and use taxes, excluding motor vehicles,
 5 except as otherwise provided in section 77-2704.26 or 77-2704.50;
 6 (g) The gross income received for animal specialty services,
 7 including veterinary services and animal grooming, but excluding
 8 veterinary services or other specialty services performed on livestock as
 9 defined in section 54-183; except (i) veterinary services, (ii) specialty
 10 services performed on livestock as defined in section 54-183, and (iii)
 11 animal grooming performed by a licensed veterinarian or a licensed
 12 veterinary technician in conjunction with medical treatment; and
 13 (h) The gross income received for detective services; -
 14 (i) The gross income received for storage and moving services;
 15 (j) The gross income received for tattoo and body modification
 16 services;
 17 (k) The gross income received for nail care services;
 18 (l) The gross income received for hair removal services;
 19 (m) The gross income received for massage services;
 20 (n) The gross income received for skin care services;
 21 (o) The gross income received for hair care services;
 22 (p) The gross income received for the cleaning of clothing,
 23 excluding any amounts exempt pursuant to section 77-2704.14;
 24 (q) The gross income received for local, fixed-route passenger
 25 transportation by road or transit rail;
 26 (r) The gross income received for long-distance passenger
 27 transportation by road, except fixed-route passenger transportation;
 28 (s) The gross income received for local taxi service;

29 (t) The gross income received for local passenger transportation by
30 chartered road vehicles, including limousines and similar luxury
31 vehicles;
1 (u) The gross income received for sightseeing services by ground
2 vehicles;
3 (v) The gross income received for legal services;
4 (w) The gross income received for accounting services;
5 (x) The gross income received for the services of real estate agents
6 and real estate appraisers;
7 (y) The gross income received for providing investment advice;
8 (z) The gross income received for travel agency services;
9 (aa) The gross income received for tour operator services;
10 (bb) The gross income received for weight loss services;
11 (cc) The gross income received for bail bonding services;
12 (dd) The gross income received for telefloral delivery services;
13 (ee) The gross income received for seismograph and geophysical
14 services;
15 (ff) The gross income received for water well drilling;
16 (gg) The gross income received for loan broker services;
17 (hh) The gross income received for real estate management services;
18 (ii) The gross income received for real estate title and abstracting
19 services;
20 (jj) The gross income received for the reporting of financial
21 information for use by investors;
22 (kk) The gross income received for dating services;
23 (ll) The gross income received for the services of fishing and
24 hunting guides;
25 (mm) The gross income received for providing golf lessons, dance
26 lessons, or tennis lessons;
27 (nn) The gross income received for swimming pool cleaning and
28 maintenance services;
29 (oo) The gross income received for tax return preparation;
30 (pp) The gross income received for debt collection services;
31 (qq) The gross income received for providing credit report
1 information;
2 (rr) The gross income received for the services of employment
3 agencies and temporary help agencies;
4 (ss) The gross income received for interior design and decorating
5 services;
6 (tt) The gross income received for lobbying services;
7 (uu) The gross income received for marketing and telemarketing
8 services;
9 (vv) The gross income received for service of process;
10 (ww) The gross income received for public relations services;
11 (xx) The gross income received for secretarial and court reporting
12 services;
13 (yy) The gross income received for telephone answering services;
14 (zz) The gross income received for the services of testing
15 laboratories, excluding any such services provided as part of medical
16 treatment;
17 (aaa) The gross income received for information services;
18 (bbb) The gross income received for data processing services;
19 (ccc) The gross income received for mainframe computer access and
20 processing services;
21 (ddd) The gross income received for providing access to parking lots
22 and parking garages;
23 (eee) The gross income received for land surveying services;
24 (fff) The gross income received for providing chartered flights; and
25 (ggg) The gross income received for labor for repair or maintenance
26 services performed with regard to railroad rolling stock, motor vehicles,

27 ~~watercraft, or aircraft engaged as common or contract carriers.~~

28 (5) Gross receipts includes the sale of admissions. When an
 29 admission to an activity or a membership constituting an admission is
 30 combined with the solicitation of a contribution, the portion or the
 31 amount charged representing the fair market price of the admission shall
 1 be considered a retail sale subject to the tax imposed by section
 2 77-2703. The organization conducting the activity shall determine the
 3 amount properly attributable to the purchase of the privilege, benefit,
 4 or other consideration in advance, and such amount shall be clearly
 5 indicated on any ticket, receipt, or other evidence issued in connection
 6 with the payment.

7 (6) Gross receipts includes the sale of live plants incorporated
 8 into real estate except when such incorporation is incidental to the
 9 transfer of an improvement upon real estate or the real estate.

10 (7) Gross receipts includes the sale of any building materials
 11 annexed to real estate by a person electing to be taxed as a retailer
 12 pursuant to subdivision (1) of section 77-2701.10.

13 (8) Gross receipts includes the sale of and recharge of prepaid
 14 calling service and prepaid wireless calling service.

15 ~~(9) Gross receipts includes the retail sale of digital audio works,
 16 digital audiovisual works, digital codes, and digital books delivered
 17 electronically if the products are taxable when delivered on tangible
 18 storage media. A sale includes the transfer of a permanent right of use,
 19 the transfer of a right of use that terminates on some condition, and the
 20 transfer of a right of use conditioned upon the receipt of continued
 21 payments.~~

22 ~~(9)~~ (10) Gross receipts includes any receipts from sales of tangible
 23 personal property made over a multivendor marketplace platform that acts
 24 as the intermediary by facilitating sales between a seller and the
 25 purchaser and that, either directly or indirectly through agreements or
 26 arrangements with third parties, collects payment from the purchaser and
 27 transmits payment to the seller.

28 ~~(10)~~ ~~(11)~~ Gross receipts does not include:

29 (a) The amount of any rebate granted by a motor vehicle or motorboat
 30 manufacturer or dealer at the time of sale of the motor vehicle or
 31 motorboat, which rebate functions as a discount from the sales price of
 1 the motor vehicle or motorboat; or

2 (b) The price of property or services returned or rejected by
 3 customers when the full sales price is refunded either in cash or credit.
 4 2. On page 36, line 17, strike "Cleaning,"; reinstate the stricken
 5 matter beginning with "Motor" in line 17 through the first semicolon in
 6 line 18; in line 18, reinstate the stricken "cleaning,"; and reinstate
 7 the stricken matter beginning with "maintenance" in line 19 through the
 8 first semicolon in line 20.

9 3. On page 57, strike line 31.

10 4. On page 58, strike line 1.

Senator Ibach filed the following amendment to LB1:

AMS

1 1. Strike original section 44 and insert the following new section:
 2 Sec. 44. Section 77-2701.16, Revised Statutes Cumulative Supplement,
 3 2022, is amended to read:

4 77-2701.16 (1) Gross receipts means the total amount of the sale or
 5 lease or rental price, as the case may be, of the retail sales of
 6 retailers.

7 (2) Gross receipts of every person engaged as a public utility
 8 specified in this subsection, as a community antenna television service
 9 operator, or as a satellite service operator or any person involved in
 10 connecting and installing services defined in subdivision (2)(a), (b), or
 11 (d) of this section means:

12 (a)(i) In the furnishing of telephone communication service, other
13 than mobile telecommunications service as described in section
14 77-2703.04, the gross income received from furnishing ancillary services,
15 ~~except for conference bridging services,~~ and intrastate and interstate
16 telecommunications services, except for value-added, nonvoice data
17 service.

18 (ii) In the furnishing of mobile telecommunications service as
19 described in section 77-2703.04, the gross income received from
20 furnishing mobile telecommunications service that originates and
21 terminates in the same state to a customer with a place of primary use in
22 Nebraska;

23 (b) In the furnishing of telegraph service, the gross income
24 received from the furnishing of intrastate and interstate telegraph
25 services;

26 (c) (e)(i) In the furnishing of gas, sewer, water, and electricity
27 service, ~~other than electricity service to a customer-generator as~~
1 ~~defined in section 70-2002,~~ the gross income received from the furnishing
2 of such services upon billings or statements rendered to consumers for
3 such utility services; -

4 (ii) ~~In the furnishing of electricity service to a customer-~~
5 ~~generator as defined in section 70-2002, the net energy use upon billings~~
6 ~~or statements rendered to customer-generators for such electricity~~
7 ~~service;~~

8 (d) In the furnishing of community antenna television service or
9 satellite service, the gross income received from the furnishing of such
10 community antenna television service as regulated under sections 18-2201
11 to 18-2205 or 23-383 to 23-388 or satellite service; and

12 (e) The gross income received from the provision, installation,
13 construction, servicing, or removal of property used in conjunction with
14 the furnishing, installing, or connecting of any public utility services
15 specified in subdivision (2)(a) or (b) of this section or community
16 antenna television service or satellite service specified in subdivision
17 (2)(d) of this section, except when acting as a subcontractor for a
18 public utility, this subdivision does not apply to the gross income
19 received by a contractor electing to be treated as a consumer of building
20 materials under subdivision (2) or (3) of section 77-2701.10 for any such
21 services performed on the customer's side of the utility demarcation
22 point. ~~This subdivision also does not apply to:~~

23 (i) ~~The gross income received by a political subdivision of the~~
24 ~~state, an electric cooperative, or an electric membership association for~~
25 ~~the lease or use of, or by a contractor for the construction of or~~
26 ~~services provided on, electric generation, transmission, distribution, or~~
27 ~~street lighting structures or facilities owned by a political subdivision~~
28 ~~of the state, an electric cooperative, or an electric membership~~
29 ~~association; or~~

30 ~~This subdivision also does not apply to the (ii) The gross income~~
31 ~~received for the lease or use of towers or other structures primarily~~
1 used in conjunction with the furnishing of (i) (A) Internet access
2 services, (ii) (B) agricultural global positioning system locating
3 services, or (iii) (C) over-the-air radio and television broadcasting
4 licensed by the Federal Communications Commission, including antennas and
5 studio transmitter link systems. For purposes of this subdivision, studio
6 transmitter link system means a system which serves as a conduit to
7 deliver audio from its origin in a studio to a broadcast transmitter.

8 (3) Gross receipts of every person engaged in selling, leasing, or
9 otherwise providing intellectual or entertainment property means:
10 (a) In the furnishing of computer software, the gross income
11 received, including the charges for coding, punching, or otherwise
12 producing any computer software and the charges for the tapes, disks,
13 punched cards, or other properties furnished by the seller; and

14 (b) In the furnishing of videotapes, movie film, satellite
 15 programming, satellite programming service, and satellite television
 16 signal descrambling or decoding devices, the gross income received from
 17 the license, franchise, or other method establishing the charge.
 18 (4) Gross receipts for providing a service means:
 19 (a) The gross income received for building cleaning and maintenance,
 20 pest control, and security;
 21 (b) The gross income received for motor vehicle washing, waxing,
 22 towing, and painting;
 23 (c) The gross income received for computer software training;
 24 (d) The gross income received for installing and applying tangible
 25 personal property if the sale of the property is subject to tax. If any
 26 or all of the charge for installation is free to the customer and is paid
 27 by a third-party service provider to the installer, any tax due on that
 28 part of the activation commission, finder's fee, installation charge, or
 29 similar payment made by the third-party service provider shall be paid
 30 and remitted by the third-party service provider;
 31 (e) The gross income received for services of recreational vehicle
 1 parks;
 2 (f) The gross income received for labor for repair or maintenance
 3 services performed with regard to tangible personal property the sale of
 4 which would be subject to sales and use taxes, ~~excluding motor vehicles,~~
 5 except as otherwise provided in section 77-2704.26 ~~or 77-2704.50~~;
 6 (g) The gross income received for animal specialty services,
 7 ~~including veterinary services and animal grooming, but excluding~~
 8 ~~veterinary services or other specialty services performed on livestock as~~
 9 ~~defined in section 54-183; except (i) veterinary services, (ii) specialty~~
 10 ~~services performed on livestock as defined in section 54-183, and (iii)~~
 11 ~~animal grooming performed by a licensed veterinarian or a licensed~~
 12 ~~veterinary technician in conjunction with medical treatment; and~~
 13 (h) The gross income received for detective services; -
 14 (i) The gross income received for storage and moving services;
 15 (j) The gross income received for tattoo and body modification
 16 services;
 17 (k) The gross income received for nail care services;
 18 (l) The gross income received for hair removal services;
 19 (m) The gross income received for massage services;
 20 (n) The gross income received for skin care services;
 21 (o) The gross income received for hair care services;
 22 (p) The gross income received for the cleaning of clothing,
 23 excluding any amounts exempt pursuant to section 77-2704.14;
 24 (q) The gross income received for local, fixed-route passenger
 25 transportation by road or transit rail;
 26 (r) The gross income received for long-distance passenger
 27 transportation by road, except fixed-route passenger transportation;
 28 (s) The gross income received for local taxi service;
 29 (t) The gross income received for local passenger transportation by
 30 chartered road vehicles, including limousines and similar luxury
 31 vehicles;
 1 (u) The gross income received for sightseeing services by ground
 2 vehicles;
 3 (v) The gross income received for legal services;
 4 (w) The gross income received for accounting services;
 5 (x) The gross income received for the services of real estate agents
 6 and real estate appraisers;
 7 (y) The gross income received for providing investment advice;
 8 (z) The gross income received for travel agency services;
 9 (aa) The gross income received for tour operator services;
 10 (bb) The gross income received for real property maintenance and
 11 repair services, including the services of painting and wall covering

12 contractors, poured concrete foundation and structure contractors,
 13 framing contractors, roofing contractors, siding contractors,
 14 electricians, plumbing, heating, and air conditioning contractors,
 15 drywall and insulation contractors, flooring contractors, and carpentry
 16 contractors;
 17 (cc) The gross income received for motor vehicle repair and
 18 maintenance services, including body repair, brake repair, electrical
 19 system repair, muffler and exhaust system repair, air conditioning and
 20 heating system repair, power train repair, scheduled preventative
 21 maintenance, wheel and alignment services, and repair of recreational
 22 motor vehicles;
 23 (dd) The gross income received for weight loss services;
 24 (ee) The gross income received for bail bonding services;
 25 (ff) The gross income received for telefloral delivery services;
 26 (gg) The gross income received for seismograph and geophysical
 27 services;
 28 (hh) The gross income received for loan broker services;
 29 (ii) The gross income received for real estate management services;
 30 (jj) The gross income received for real estate title and abstracting
 31 services;
 1 (kk) The gross income received for the reporting of financial
 2 information for use by investors;
 3 (ll) The gross income received for dating services;
 4 (mm) The gross income received for the services of fishing and
 5 hunting guides;
 6 (nn) The gross income received for providing golf lessons, dance
 7 lessons, or tennis lessons;
 8 (oo) The gross income received for swimming pool cleaning and
 9 maintenance services;
 10 (pp) The gross income received for tax return preparation;
 11 (qq) The gross income received for debt collection services;
 12 (rr) The gross income received for providing credit report
 13 information;
 14 (ss) The gross income received for the services of employment
 15 agencies and temporary help agencies;
 16 (tt) The gross income received for interior design and decorating
 17 services;
 18 (uu) The gross income received for lobbying services;
 19 (vv) The gross income received for marketing and telemarketing
 20 services;
 21 (ww) The gross income received for service of process;
 22 (xx) The gross income received for public relations services;
 23 (yy) The gross income received for secretarial and court reporting
 24 services;
 25 (zz) The gross income received for telephone answering services;
 26 (aaa) The gross income received for the services of testing
 27 laboratories, excluding any such services provided as part of medical
 28 treatment;
 29 (bbb) The gross income received for information services;
 30 (ccc) The gross income received for data processing services;
 31 (ddd) The gross income received for mainframe computer access and
 1 processing services;
 2 (eee) The gross income received for providing access to parking lots
 3 and parking garages;
 4 (fff) The gross income received for land surveying services;
 5 (ggg) The gross income received for providing chartered flights; and
 6 (hhh) The gross income received for labor for repair or maintenance
 7 services performed with regard to railroad rolling stock, motor vehicles,
 8 watercraft, or aircraft engaged as common or contract carriers.
 9 (5) Gross receipts includes the sale of admissions. When an

10 admission to an activity or a membership constituting an admission is
 11 combined with the solicitation of a contribution, the portion or the
 12 amount charged representing the fair market price of the admission shall
 13 be considered a retail sale subject to the tax imposed by section
 14 77-2703. The organization conducting the activity shall determine the
 15 amount properly attributable to the purchase of the privilege, benefit,
 16 or other consideration in advance, and such amount shall be clearly
 17 indicated on any ticket, receipt, or other evidence issued in connection
 18 with the payment.

19 (6) Gross receipts includes the sale of live plants incorporated
 20 into real estate except when such incorporation is incidental to the
 21 transfer of an improvement upon real estate or the real estate.

22 (7) Gross receipts includes the sale of any building materials
 23 annexed to real estate by a person electing to be taxed as a retailer
 24 pursuant to subdivision (1) of section 77-2701.10.

25 (8) Gross receipts includes the sale of and recharge of prepaid
 26 calling service and prepaid wireless calling service.

27 ~~(9) Gross receipts includes the retail sale of digital audio works,
 28 digital audiovisual works, digital codes, and digital books delivered
 29 electronically if the products are taxable when delivered on tangible
 30 storage media. A sale includes the transfer of a permanent right of use,
 31 the transfer of a right of use that terminates on some condition, and the
 1 transfer of a right of use conditioned upon the receipt of continued
 2 payments.~~

3 ~~(9)~~ (10) Gross receipts includes any receipts from sales of tangible
 4 personal property made over a multivendor marketplace platform that acts
 5 as the intermediary by facilitating sales between a seller and the
 6 purchaser and that, either directly or indirectly through agreements or
 7 arrangements with third parties, collects payment from the purchaser and
 8 transmits payment to the seller.

9 ~~(10)~~ (11) Gross receipts does not include:

10 (a) The amount of any rebate granted by a motor vehicle or motorboat
 11 manufacturer or dealer at the time of sale of the motor vehicle or
 12 motorboat, which rebate functions as a discount from the sales price of
 13 the motor vehicle or motorboat; or

14 (b) The price of property or services returned or rejected by
 15 customers when the full sales price is refunded either in cash or credit.

Senator Ibach filed the following amendment to LB1:

AM6

1 1. On page 83, line 5, strike "and" and show as stricken; and strike
 2 lines 6 and 7.

Senator Ibach filed the following amendment to LB1:

AM7

1 1. On page 139, line 4, strike "sections" and insert "section"; and
 2 in line 5 strike "and 77-2704.69".

Senator Aguilar filed the following amendment to LB2:

AM1

1 1. Strike original sections 9 and 10.

2 2. Renumber the remaining sections and correct the repealer

3 accordingly.

UNANIMOUS CONSENT - Add Cointroducer(s)

Unanimous consent to add Senator(s) as cointroducer(s). No objections. So ordered.

Senator Conrad name added to LB22.

ADJOURNMENT

At 9:18 a.m., on a motion by Senator Brandt, the Legislature adjourned until 9:00 a.m., Thursday, August 1, 2024.

Brandon Metzler
Clerk of the Legislature

