

LEGISLATIVE BILL 34

Approved by the Governor February 10, 1999

Introduced by Wickersham, 49

AN ACT relating to revenue and taxation; to amend sections 13-326 and 77-2704.31, Reissue Revised Statutes of Nebraska; to correct internal references; to harmonize provisions; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,

Section 1. Section 13-326, Reissue Revised Statutes of Nebraska, is amended to read:

13-326. (1) All relevant provisions of the Nebraska Revenue Act of 1967, as amended, not inconsistent with sections 13-319, 13-324, and 13-325, shall govern transactions, proceedings, and activities pursuant to any sales and use tax imposed by a county.

(2) For the purposes of the sales and use tax imposed by a county, all retail sales, rentals, and leases, as defined and described in the Nebraska Revenue Act of 1967, are consummated:

(a) At the place where title, possession, or segregation takes place, with the exception of sales or leases or rentals for more than one year of motor vehicles, trailers, semitrailers, and ~~commencing January 1, 1997,~~ motorboats, if a purchaser takes possession of tangible personal property within a county which has enacted a tax under ~~the Local Option Revenue Act section 13-319,~~ regardless of the business location of the Nebraska retailer;

(b) At the point of delivery of utility services and community antenna television services or where such services are provided, with the exception that Nebraska intrastate message toll telephone and telegraph services which are consummated in the county where the customer is normally billed for such services;

(c) At the physical location of individual vending machines; and

(d) At the place designated on the application for registration for motor vehicles, trailers, semitrailers, and ~~commencing January 1, 1997,~~ motorboats sold or leased or rented for more than one year.

Sec. 2. Section 77-2704.31, Reissue Revised Statutes of Nebraska, is amended to read:

77-2704.31. If any person who causes property to be brought into this state has already paid a tax in another state ~~in with~~ respect to the sale or use of such property in an amount less than the tax imposed by sections 13-319, 77-2703, and 77-27,142, the provision of this section provisions of subsection (2) of section 77-2703 shall apply, but at a rate measured by the difference only between the rate imposed by such sections and the rate by which the previous tax on the sale or use was computed. If such tax imposed and paid in such other state is equal to or more than the tax imposed by such sections, then no use tax shall be due in this state on such property if such other state, territory, or possession grants a reciprocal exclusion or exemption to similar transactions in this state.

Sec. 3. Original sections 13-326 and 77-2704.31, Reissue Revised Statutes of Nebraska, are repealed.