LEGISLATIVE BILL 57

Approved by the Governor April 17, 2002

Introduced by Redfield, 12; Erdman, 47

AN ACT relating to revenue and taxation; to amend section 33-126.05, Revised Statutes Supplement, 2000, and section 77-2701, Revised Statutes Supplement, 2001; to exempt copies of public records from sales and use taxation; to harmonize provisions; to provide an operative date; and to repeal the original sections.

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

Section 1. Section 33-126.05, Revised Statutes Supplement, 2000, is amended to read:

33-126.05. The county court shall be allowed the following miscellaneous fees: For delayed birth registration, for the entire proceedings, ten dollars; for depositing will for safekeeping and indexing the same, two dollars; and for each use of any credit card authorized by the court for any payment, three dollars. The legal fees for printing notices required by law to be printed in some newspaper shall be allowed in addition to the fees allowed in this section. For the following services performed by the county court, it shall be entitled to receive the following fees: For temporary restraining order in injunction, in the absence of the district judge, five dollars; for appointment of appraisers in condemnation proceedings, fifteen dollars, plus one dollar for each additional parcel of land included in the petition when there is more than one; and for certifying report of appraisers to the county clerk or register of deeds and making transcript of the same to the district court, one dollar per page. In addition to the fees provided in sections 33-123 to 33-125, the county court shall be entitled to the following fees: For providing photocopies, twenty-five cents per page; ~~, which fee shall include all applicable sales and use taxes,~~ and for executing certificate and affixing the seal, one dollar.

Sec. 2. Section 77-2701, Revised Statutes Supplement, 2001, is amended to read:

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

Sec. 3. Sales and use taxes shall not be imposed on the gross receipts from the sale, lease, or rental of and the storage, use, or other consumption in this state of copies of public records as defined in section 84-712.01, except those documents developed, produced, or acquired and made available for commercial sale to the general public if the price or reproduction cost of the document is not fixed by state law, rule, or regulation.

Sec. 4. This act becomes operative on October 1, 2002.

Sec. 5. Original section 33-126.05, Revised Statutes Supplement, 2000, and section 77-2701, Revised Statutes Supplement, 2001, are repealed.