

LEGISLATURE OF NEBRASKA

ONE HUNDRED THIRD LEGISLATURE

FIRST SESSION

**LEGISLATIVE BILL 96**

Introduced by Dubas, 34; Bloomfield, 17; Brasch, 16; Carlson, 38; Christensen, 44; Karpisek, 32; Larson, 40; Lathrop, 12; Schilz, 47; Seiler, 33; Wallman, 30.

Read first time January 10, 2013

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section  
2 77-2708.01, Reissue Revised Statutes of Nebraska, and  
3 sections 77-2701 and 77-2701.04, Revised Statutes  
4 Cumulative Supplement, 2012; to exempt repair or  
5 replacement parts for commercial agricultural machinery  
6 and equipment from sales and use tax; to harmonize  
7 provisions; to provide an operative date; and to repeal  
8 the original sections.

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

1           Section 1. Section 77-2701, Revised Statutes Cumulative  
2 Supplement, 2012, is amended to read:

3           77-2701 Sections 77-2701 to 77-27,135.01 and 77-27,228 to  
4 77-27,236 and section 3 of this act shall be known and may be cited  
5 as the Nebraska Revenue Act of 1967.

6           Sec. 2. Section 77-2701.04, Revised Statutes Cumulative  
7 Supplement, 2012, is amended to read:

8           77-2701.04 For purposes of sections 77-2701.04 to 77-2713  
9 and section 3 of this act, unless the context otherwise requires, the  
10 definitions found in sections 77-2701.05 to 77-2701.55 shall be used.

11           Sec. 3. Sales and use taxes shall not be imposed on the  
12 gross receipts from the sale, lease, or rental of and the storage,  
13 use, or other consumption in this state of repair or replacement  
14 parts for agricultural machinery and equipment used in commercial  
15 agriculture.

16           Sec. 4. Section 77-2708.01, Reissue Revised Statutes of  
17 Nebraska, is amended to read:

18           77-2708.01 (1) Any purchaser of depreciable repairs or  
19 parts for agricultural machinery or equipment used in commercial  
20 agriculture may apply for a refund of all of the Nebraska sales or  
21 use taxes and all of the local option sales or use taxes paid prior  
22 to October 1, 2013, on the repairs or parts.

23           (2) The purchaser shall file a claim within three years  
24 after the date of purchase with the Tax Commissioner pursuant to  
25 section 77-2708. The information provided on a tax refund claim

1 allowed under this section may be disclosed to any other tax official  
2 of this state.

3           Sec. 5. This act becomes operative on October 1, 2013.

4           Sec. 6. Original section 77-2708.01, Reissue Revised  
5 Statutes of Nebraska, and sections 77-2701 and 77-2701.04, Revised  
6 Statutes Cumulative Supplement, 2012, are repealed.