

LEGISLATURE OF NEBRASKA
NINETY-SIXTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1302

Introduced by Hartnett, 45

Read first time January 19, 2000

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section
2 9-321.01, Reissue Revised Statutes of Nebraska, and
3 section 77-2701, Revised Statutes Supplement, 1998; to
4 exempt pickle cards from sales taxation; to harmonize
5 provisions; to provide an operative date; and to repeal
6 the original sections.
7 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 9-321.01, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 9-321.01. Unit cost shall mean the total cost of a
4 pickle card unit paid by a licensed organization to a distributor.
5 Unit cost shall include the tax on definite profit prescribed in
6 section 9-344. ~~and any applicable sales tax.~~ Unit cost shall also
7 include any applicable federal gaming tax for which the licensed
8 organization is liable in connection with its purchase or sale of a
9 pickle card unit.

10 Sec. 2. Section 77-2701, Revised Statutes Supplement,
11 1998, is amended to read:

12 77-2701. Sections 77-2701 to 77-27,135.01 and section 3
13 of this act shall be known and may be cited as the Nebraska Revenue
14 Act of 1967.

15 Sec. 3. Sales and use taxes shall not be imposed on the
16 gross receipts from the sale, lease, or rental of and the storage,
17 use, or other consumption in this state of purchases of pickle card
18 units made by a licensed organization as defined in section 9-311.

19 Sec. 4. This act becomes operative on October 1, 2000.

20 Sec. 5. Original section 9-321.01, Reissue Revised
21 Statutes of Nebraska, and section 77-2701, Revised Statutes
22 Supplement, 1998, are repealed.