

AMENDMENTS TO LB 1185

1           1. Insert the following sections:

2           "Sec. 2. (1) For injuries occurring on and after January  
3 1, 2004, the employees of employers who are exempt from the  
4 Nebraska Workers' Compensation Act under subdivision (2)(d) of  
5 section 48-106 may be compensated for injury, death, or  
6 occupational disease which is covered under the act by filing a  
7 claim under the act. If compensation is ordered, it shall be paid  
8 from the Workers' Compensation Agricultural Employees Fund to the  
9 extent money is available in the fund. The fund and the state are  
10 obligated only up to the amount of money available in the fund.  
11 Claims shall be paid in the order received as funds are available.  
12 The Nebraska Workers' Compensation Court shall adopt and promulgate  
13 rules and regulations to carry out this section.

14           (2) The Workers' Compensation Agricultural Employees Fund  
15 is created. The fund shall consist of funds appropriated by the  
16 Legislature. Any money in the fund available for investment shall  
17 be invested by the state investment officer pursuant to the  
18 Nebraska Capital Expansion Act and the Nebraska State Funds  
19 Investment Act. It is the intent of the Legislature to appropriate  
20 two million dollars from the General Fund each fiscal year  
21 beginning with FY2003-04.

22           Sec. 3. Section 48-1,110, Reissue Revised Statutes of  
23 Nebraska, is amended to read:

24           48-1,110. (1) Sections 48-101 to 48-1,117 and section 2

1 of this act shall be known and may be cited as the Nebraska  
2 Workers' Compensation Act.

3 (2) It is the intent of the Legislature that the changes  
4 made in Laws 1986, LB 811, shall not affect or alter any rights,  
5 privileges, or obligations existing immediately prior to July 17,  
6 1986.

7 Sec. 4. Section 77-2702.07, Revised Statutes Supplement,  
8 2000, is amended to read:

9 77-2702.07. (1) Gross receipts shall mean the total  
10 amount of the sale or lease or rental price, as the case may be, of  
11 the retail sales of retailers valued in money whether received in  
12 money or otherwise, without any deduction on account of any of the  
13 following:

14 (a) The cost of property sold. In accordance with rules  
15 and regulations adopted and promulgated by the Tax Commissioner, a  
16 deduction may be taken if the retailer has purchased property for  
17 some purpose other than resale, has reimbursed his or her vendor  
18 for tax which the vendor is required to pay to the state or has  
19 paid the use tax with respect to the property, and has resold the  
20 property prior to making any use of the property other than  
21 retention, demonstration, or display while holding it for sale in  
22 the regular course of business. If such a deduction is taken by  
23 the retailer, no refund or credit will be allowed to his or her  
24 vendor with respect to the sale of the property;

25 (b) The cost of the materials used, labor or service  
26 costs, interest paid, losses, or any other expense;

27 (c) The cost of transportation of the property;

1                   (d) The amount of any excise or property tax levied  
2 against the property except as otherwise provided in the Nebraska  
3 Revenue Act of 1967; or

4                   (e) The amount charged for warranties, guarantees, or  
5 maintenance agreements.

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

11                   (a) In the furnishing of telephone communication service,  
12 the gross income received from furnishing local exchange telephone  
13 service and intrastate message toll telephone service. Gross  
14 receipts shall not mean (i) the gross income, including division of  
15 revenue, settlements, or carrier access charges received on or  
16 after January 1, 1984, from the sale of a telephone communication  
17 service to a communication service provider for purposes of  
18 furnishing telephone communication service or (ii) the gross income  
19 attributable to services rendered using a prepaid telephone calling  
20 arrangement. For purposes of this subdivision, a prepaid telephone  
21 calling arrangement shall mean the right to exclusively purchase  
22 telecommunications services that are paid for in advance that  
23 enables the origination of calls using an access number or  
24 authorization code, whether manually or electronically dialed;

25                   (b) In the furnishing of telegraph service, the gross  
26 income received from the furnishing of intrastate telegraph  
27 services;

1           (c) In the furnishing of gas, electricity, sewer, and  
2 water service except water used for irrigation of agricultural  
3 lands and manufacturing purposes, the gross income received from  
4 the furnishing of such services upon billings or statements  
5 rendered to consumers for such utility services; and

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

10           Gross receipts shall also mean gross income received from  
11 the provision, installation, construction, servicing, or removal of  
12 property used in conjunction with the furnishing, installing, or  
13 connecting of any public utility services specified in subdivision  
14 (2)(a) or (b) of this section or community antenna television  
15 service specified in subdivision (2)(d) of this section. Gross  
16 receipts shall not mean gross income received from telephone  
17 directory advertising.

18           (3) Gross receipts of every person engaged in selling,  
19 leasing, or otherwise providing intellectual or entertainment  
20 property shall mean:

21           (a) In the furnishing of computer software, the gross  
22 income received, including the charges for coding, punching, or  
23 otherwise producing computer software and the charges for the  
24 tapes, disks, punched cards, or other properties furnished by the  
25 seller. Gross receipts shall not mean the amount charged for  
26 training customers in the use of computer software if such amount  
27 is separately stated and such separate statement is not used as a

1 means of avoiding imposition of the tax upon the actual sales price  
2 of the computer software; and

3 (b) In the furnishing of videotapes, movie film,  
4 satellite programming, satellite programming service, and satellite  
5 television signal descrambling or decoding devices, the gross  
6 income received from the license, franchise, or other method  
7 establishing the charge except the gross income received from  
8 videotape and film rentals, satellite programming, and satellite  
9 programming service when the sales tax or the admission tax is  
10 charged under the Nebraska Revenue Act of 1967 and except as  
11 provided in section 77-2704.39.

12 (4) Gross receipts shall mean, except as provided in  
13 section 9-811, the gross receipts of lottery tickets purchased  
14 pursuant to the State Lottery Act;

15 (5) Gross receipts shall not include any of the  
16 following:

17 (a) Cash discounts allowed and taken on sales;

18 (b) (i) Before January 1, 1997, the amount of any rebate  
19 granted by a motor vehicle manufacturer or dealer at the time of  
20 sale of the motor vehicle, which rebate functions as a discount  
21 from the sales price of the motor vehicle; and

22 (ii) On and after January 1, 1997, the amount of any  
23 rebate granted by a motor vehicle or motorboat manufacturer or  
24 dealer at the time of sale of the motor vehicle or motorboat, which  
25 rebate functions as a discount from the sales price of the motor  
26 vehicle or motorboat;

27 (c) Sales price of property returned by customers when

1 the full sales price is refunded either in cash or credit;

2 (d) The amount charged for finance charges, carrying  
3 charges, service charges, or interest from credit extended on sales  
4 of property under contracts providing for deferred payments of the  
5 purchase price if such charges are not used as a means of avoiding  
6 imposition of the tax upon the actual sales price of the property;

7 (e) The value of property taken by a seller in trade as  
8 all or a part of the consideration for a sale of property of any  
9 kind or nature;

10 (f) (i) Before January 1, 1997, the value of a motor  
11 vehicle taken by any person in trade as all or a part of the  
12 consideration for a sale of another motor vehicle; and

13 (ii) On and after January 1, 1997, the value of a motor  
14 vehicle or motorboat taken by any person in trade as all or a part  
15 of the consideration for a sale of another motor vehicle or  
16 motorboat;

17 (g) Receipts from conditional sale contracts, installment  
18 sale contracts, rentals, and leases executed in writing prior to  
19 June 1, 1967, and with delivery of the property prior to June 1,  
20 1967, if such conditional sale contracts, installment sale  
21 contracts, rentals, or leases are for a fixed price and are not  
22 subject to negotiation or alteration; or

23 (h) Except as provided in subsection (2) of this section,  
24 the amount charged for labor or services rendered in installing or  
25 applying the property sold if such amount is separately stated and  
26 such separate statement is not used as a means of avoiding  
27 imposition of the tax upon the actual sales price of the property.

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1                   Sec. 5. Sections 4 and 7 of this act become operative on  
2 January 1, 2003. The other sections of this act become operative  
3 on their effective date.

4                   Sec. 7. The following section is outright repealed:  
5 Section 77-2704.38, Reissue Revised Statutes of Nebraska.".

6                   2. Correct the repealer and renumber the remaining  
7 section accordingly.