

LEGISLATURE OF NEBRASKA

ONE HUNDREDTH LEGISLATURE

FIRST SESSION

LEGISLATIVE BILL 429

Introduced by Synowiecki, 7; Cornett, 45; Johnson, 37; Nelson, 6;
Pahls, 31;

Read first time January 16, 2007

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections
2 77-2701, 77-2701.04, and 77-2704.56, Revised Statutes
3 Cumulative Supplement, 2006; to exempt purchases by
4 museums and of items for live production of performing
5 arts and museum memberships from sales and use taxes;
6 to define a term; to provide an operative date; and to
7 repeal the original sections.

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

1 Section 1. Section 77-2701, Revised Statutes Cumulative
2 Supplement, 2006, is amended to read:

3 77-2701 Sections 77-2701 to 77-27,135.01, 77-27,222, and
4 77-27,228 to 77-27,235 and sections 3 and 4 of this act shall be
5 known and may be cited as the Nebraska Revenue Act of 1967.

6 Sec. 2. Section 77-2701.04, Revised Statutes Cumulative
7 Supplement, 2006, is amended to read:

8 77-2701.04 For purposes of sections 77-2701.04 to
9 77-2713 and sections 3 and 4 of this act, unless the context
10 otherwise requires, the definitions found in sections 77-2701.05 to
11 77-2701.47 and section 4 of this act shall be used.

12 Sec. 3. Sales and use taxes shall not be imposed on the
13 gross receipts from the sale in this state of museum memberships.

14 Sec. 4. Museum means an institution located in Nebraska
15 and operated by a nonprofit corporation or a public agency,
16 primarily for educational, scientific, historic preservation, or
17 aesthetic purposes, and which owns, borrows, cares for, exhibits,
18 studies, archives, or catalogs property or studies and presents
19 visual or live performing arts. Museum includes, but is not limited
20 to, historical societies, historic sites or landmarks, parks,
21 monuments, libraries, and zoos, and community or professional
22 theaters with live performances.

23 Sec. 5. Section 77-2704.56, Revised Statutes Cumulative
24 Supplement, 2006, is amended to read:

25 77-2704.56 Sales and use taxes shall not be imposed on

1 the gross receipts from the sale, lease, or rental of and the
2 storage, use, or other consumption in this state of purchases of
3 fine art or items related to the live production of performing
4 arts, including, but not limited to, costumes, play scripts,
5 musical scores, and materials used in set construction by any
6 museum, as defined in section 51-702.

7 Sec. 6. This act becomes operative on October 1, 2007.

8 Sec. 7. Original sections 77-2701, 77-2701.04, and
9 77-2704.56, Revised Statutes Cumulative Supplement, 2006, are
10 repealed.