

LEGISLATURE OF NEBRASKA

ONE HUNDREDTH LEGISLATURE

SECOND SESSION

**LEGISLATIVE BILL 944**

Introduced by Synowiecki, 7; Adams, 24; Cornett, 45; Johnson, 37;  
McGill, 26; Nelson, 6; Preister, 5.

Read first time January 14, 2008

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section  
2 77-2704.56, Revised Statutes Cumulative Supplement, 2006;  
3 to exempt purchases by museums of items for live  
4 production of performing arts; to provide an operative  
5 date; and to repeal the original section.  
6 Be it enacted by the people of the State of Nebraska,

1                   Section 1. Section 77-2704.56, Revised Statutes  
2 Cumulative Supplement, 2006, is amended to read:

3                   77-2704.56 Sales and use taxes shall not be imposed on  
4 the gross receipts from the sale, lease, or rental of and the  
5 storage, use, or other consumption in this state of purchases of  
6 fine art or items related to the live production of performing  
7 arts, including, but not limited to, costumes, play scripts,  
8 musical scores, and materials used in set construction by any  
9 museum as defined in section 51-702.

10                   Sec. 2. This act becomes operative on October 1, 2008.

11                   Sec. 3. Original section 77-2704.56, Revised Statutes  
12 Cumulative Supplement, 2006, is repealed.