

E AND R AMENDMENTS TO LB 165

Introduced by Enrollment and Review Committee: Nordquist, 7,
Chairperson

1 1. Strike the original sections and all amendments
2 thereto and insert the following new sections:

3 Section 1. Section 66-1521, Revised Statutes Cumulative
4 Supplement, 2008, is amended to read:

5 66-1521 (1) A petroleum release remedial action fee is
6 hereby imposed upon the producer, refiner, importer, distributor,
7 wholesaler, or supplier who engages in the sale, distribution,
8 delivery, and use of petroleum within this state, except that the
9 fee shall not be imposed on petroleum that is exported. The fee
10 shall also be imposed on diesel fuel which is indelibly dyed. The
11 amount of the fee shall be nine-tenths of one cent per gallon on
12 motor vehicle fuel as defined in section 66-482 and three-tenths of
13 one cent per gallon on diesel fuel as defined in section 66-482.
14 The amount of the fee shall be used first for payment of claims
15 approved by the State Claims Board pursuant to section 66-1531;
16 second, up to three million dollars of the fee per year shall be
17 used for reimbursement of owners and operators under the Petroleum
18 Release Remedial Action Act for investigations of releases ordered
19 pursuant to section 81-15,124; and third, the remainder of the fee
20 shall be used for any other purpose authorized by section 66-1519.
21 The fee shall be paid by all producers, refiners, importers,
22 distributors, wholesalers, and suppliers subject to the fee by
23 filing a monthly return on or before the twenty-fifth day of

1 the calendar month following the monthly period to which it
2 relates. The pertinent provisions, specifically including penalty
3 provisions, of the motor fuel laws as defined in section 66-712
4 shall apply to the administration and collection of the fee except
5 for the treatment given refunds. There shall be a refund allowed
6 on any fee paid on petroleum which was taxed and then exported,
7 destroyed, or purchased for use by the United States Government
8 or its agencies. The department may also adjust for all errors in
9 the payment of the fee. In each calendar year, no claim for refund
10 related to the fee can be for an amount less than ten dollars.

11 (2) No producer, refiner, importer, distributor,
12 wholesaler, or supplier shall engage in the sale, distribution,
13 delivery, or use of petroleum in this state without having first
14 obtained a petroleum release remedial action license. Application
15 for a license shall be made to the Motor Fuel Tax Enforcement
16 and Collection Division of the Department of Revenue upon a form
17 prepared and furnished by the division. If the applicant is an
18 individual, the application shall include the applicant's social
19 security number. Failure to obtain a license prior to engaging
20 in the sale, distribution, delivery, or use of petroleum shall
21 be a Class IV misdemeanor. The division may suspend or cancel
22 the license of any producer, refiner, importer, distributor,
23 wholesaler, or supplier who fails to pay the fee imposed by
24 subsection (1) of this section in the same manner as licenses are
25 suspended or canceled pursuant to section 66-720.

26 (3) The division may adopt and promulgate rules and
27 regulations necessary to carry out this section.

1 (4) The division shall deduct and withhold from the
2 petroleum release remedial action fee collected pursuant to this
3 section an amount sufficient to reimburse the direct costs of
4 collecting and administering the petroleum release remedial action
5 fee. Such costs shall not exceed ~~twenty-eight~~ one hundred fifty
6 thousand dollars for each fiscal year. The ~~twenty-eight~~ one hundred
7 fifty thousand dollars shall be prorated, based on the number
8 of months the fee is collected, whenever the fee is collected
9 for only a portion of a year. The amount deducted and withheld
10 for costs shall be deposited in the Petroleum Release Remedial
11 Action Collection Fund which is hereby created. The Petroleum
12 Release Remedial Action Collection Fund shall be appropriated
13 to the Department of Revenue. Any money in the fund available
14 for investment shall be invested by the state investment officer
15 pursuant to the Nebraska Capital Expansion Act and the Nebraska
16 State Funds Investment Act.

17 (5) The division shall collect the fee imposed by
18 subsection (1) of this section.

19 Sec. 2. Section 77-1783.01, Revised Statutes Cumulative
20 Supplement, 2008, is amended to read:

21 77-1783.01 (1) Any officer or employee with the duty
22 to collect, account for, or pay over any taxes imposed upon a
23 corporation or with the authority to decide whether the corporation
24 will pay taxes imposed upon a corporation shall be personally
25 liable for the payment of such taxes in the event of willful
26 failure on his or her part to have a corporation perform such act.
27 Such taxes shall be collected in the same manner as provided under

1 the Uniform State Tax Lien Registration and Enforcement Act.

2 (2) Within sixty days after the day on which the notice
3 and demand are made for the payment of such taxes, any officer or
4 employee seeking to challenge the Tax Commissioner's determination
5 as to his or her personal liability for the corporation's unpaid
6 taxes may petition for a redetermination. The petition may include
7 a request for the redetermination of the personal liability of
8 the corporate officer or employee, the redetermination of the
9 amount of the corporation's unpaid taxes, or both. If a petition
10 for redetermination is not filed within the sixty-day period, the
11 determination becomes final at the expiration of the period.

12 (3) If the requirements prescribed in subsection (2)
13 of this section are satisfied, the Tax Commissioner shall abate
14 collection proceedings and shall grant the officer or employee an
15 oral hearing and give him or her ten days' notice of the time
16 and place of such hearing. The Tax Commissioner may continue the
17 hearing from time to time as necessary.

18 (4) Any notice required under this section shall be
19 served personally or by mail in the manner provided in section
20 77-27,135.

21 (5) If the Tax Commissioner determines that further delay
22 in the collection of such taxes from the officer or employee will
23 jeopardize future collection proceedings, nothing in this section
24 shall prevent the immediate collection of such taxes.

25 (6) No notice or demand for payment may be issued against
26 any officer or employee with the duty to collect, account for, or
27 pay over any taxes imposed upon a corporation or with the authority

1 to decide whether the corporation will pay taxes imposed upon a
2 corporation more than three years after the final determination of
3 the corporation's liability.

4 ~~(6)~~ (7) For purposes of this section:

5 (a) Corporation shall mean any corporation and any other
6 entity that is taxed as a corporation under the Internal Revenue
7 Code;

8 (b) Taxes shall mean all taxes and additions to taxes
9 including interest and penalties imposed under the revenue laws of
10 this state which are administered by the Tax Commissioner; and

11 (c) Willful failure shall mean that failure which was the
12 result of an intentional, conscious, and voluntary action.

13 Sec. 3. Section 77-1784, Revised Statutes Cumulative
14 Supplement, 2008, is amended to read:

15 77-1784 (1) The Tax Commissioner may accept electronic
16 filing of applications, returns, and any other document required to
17 be filed with the Tax Commissioner.

18 (2) The Tax Commissioner may use electronic fund
19 transfers to collect any taxes, fees, or other amounts required
20 to be paid to or collected by the Tax Commissioner or to pay any
21 refunds of such amounts.

22 (3) The Tax Commissioner may adopt rules and regulations
23 to establish the criteria for acceptability of filing documents
24 and making payments electronically. The criteria may include
25 requirements for electronic signatures, the type of tax for
26 which electronic filings or payments will be accepted, the method
27 of transfer, or minimum amounts which may be transferred. The

1 Tax Commissioner may refuse to accept any electronic filings or
2 payments that do not meet the criteria established.

3 (4) For payments due after January 1, 2006, the Tax
4 Commissioner may require the use of electronic fund transfers for
5 any taxes, fees, or amounts required to be paid to or collected by
6 the Tax Commissioner for any taxpayer who made payments exceeding
7 twenty thousand dollars for a tax program in the prior year for
8 that tax program. The requirement to make electronic fund transfers
9 may be phased in as deemed necessary by the Tax Commissioner.
10 Notice of the requirement to make electronic fund transfers shall
11 be provided at least three months prior to the date the first
12 electronic payment is required to be made.

13 (5) Any person who fails to make a required payment by
14 electronic fund transfer shall be subject to a penalty of one
15 hundred dollars for each required payment that was not made by
16 electronic fund transfer. The penalty provided by this section
17 shall be in addition to all other penalties and applies even if
18 payment by some other method is timely made. The Tax Commissioner
19 may waive the penalty provided in this section upon a showing of
20 good cause.

21 (6) The use of electronic filing of documents and
22 electronic fund transfers shall not change the rights of any
23 party from the rights such party would have if a different method
24 of filing or payment were used. Until criteria for electronic
25 signatures are adopted under subsection (3) of this section, the
26 document produced during the electronic filing of a taxpayer's
27 information with the state shall be prima facie evidence for all

1 purposes that the taxpayer's signature accompanied the taxpayer's
2 information in the electronic transmission.

3 (7) For tax returns due on or after January 1, 2010,
4 the Tax Commissioner may require any person that aids, procures,
5 advises, or assists in the preparation of and files any tax return
6 on behalf of any taxpayer for profit to file an electronic return
7 if the person filed twenty-five or more tax returns in the prior
8 calendar year. The requirement to require electronic filing may be
9 phased in as deemed necessary by the Tax Commissioner.

10 Any person that files a tax return on behalf of a
11 taxpayer must disclose in writing to the taxpayer that the return
12 will be filed in an electronic format and in accordance with rules
13 and regulations prescribed by the Tax Commissioner.

14 (8) Any person who fails to file an electronic return
15 as required under subsection (7) of this section shall be subject
16 to a penalty of one hundred dollars for each return that was not
17 properly filed in addition to other penalties provided by law. The
18 Tax Commissioner may waive the penalty provided in this section
19 upon a showing of good cause.

20 Sec. 4. Section 77-2701.03, Reissue Revised Statutes of
21 Nebraska, is amended to read:

22 77-2701.03 (1) The sales tax rate may only be changed
23 effective at the beginning of a calendar quarter.

24 (2) Any sales tax exemption or repeal of any sales tax
25 exemption shall only be effective at the beginning of a calendar
26 quarter.

27 (3) Any change in sales tax rate or base dealing with a

1 service covering a period of time starting before and ending after
2 the effective date of the change shall be effective as follows: (a)
3 For a rate increase or base expansion, the change shall apply to
4 the first billing period commencing on or after the effective date;
5 and (b) for a rate decrease or base contraction, the change shall
6 apply to bills rendered on or after the effective date.

7 (4) A seller shall be relieved of liability for failing
8 to collect tax at the new effective rate if the state fails to
9 provide a period of at least thirty days between enactment of the
10 statute providing for a rate change and the effective date of such
11 rate change, the seller collected tax at the immediately preceding
12 effective rate, and the seller's failure to collect at the newly
13 effective rate does not extend beyond thirty days after the date of
14 enactment of the new rate.

15 (5) Subsection (4) of this section shall not apply if the
16 seller fraudulently failed to collect at the new rate or solicits
17 purchasers based on the immediately preceding effective rate.

18 Sec. 5. Section 77-2701.16, Revised Statutes Cumulative
19 Supplement, 2008, is amended to read:

20 77-2701.16 (1) Gross receipts means the total amount of
21 the sale or lease or rental price, as the case may be, of the
22 retail sales of retailers.

23 (2) Gross receipts of every person engaged as a public
24 utility specified in this subsection, as a community antenna
25 television service operator, or as a satellite service operator or
26 any person involved in connecting and installing services defined
27 in subdivision (2) (a), (b), or (d) of this section means:

1 (a)(i) In the furnishing of telephone communication
2 service, other than mobile telecommunications service as described
3 in section 77-2703.04, the gross income received from furnishing
4 ~~local exchange telephone service and intrastate message toll~~
5 ~~telephone service;~~ ancillary services, except for conference
6 bridging services, and intrastate telecommunications services,
7 except for value-added, nonvoice data service; and

8 (ii) In the furnishing of mobile telecommunications
9 service as described in section 77-2703.04, the gross income
10 received from furnishing mobile telecommunications service that
11 originates and terminates in the same state to a customer with a
12 place of primary use in Nebraska;

13 (b) In the furnishing of telegraph service, the gross
14 income received from the furnishing of intrastate telegraph
15 services;

16 (c) In the furnishing of gas, electricity, sewer, and
17 water service, the gross income received from the furnishing of
18 such services upon billings or statements rendered to consumers for
19 such utility services;

20 (d) In the furnishing of community antenna television
21 service or satellite service, the gross income received from
22 the furnishing of such community antenna television service as
23 regulated under sections 18-2201 to 18-2205 or 23-383 to 23-388 or
24 satellite service; and

25 (e) The gross income received from the provision,
26 installation, construction, servicing, or removal of property used
27 in conjunction with the furnishing, installing, or connecting of

1 any public utility services specified in subdivision (2)(a) or
2 (b) of this section or community antenna television service or
3 satellite service specified in subdivision (2)(d) of this section,
4 except when acting as a subcontractor for a public utility,
5 this subdivision does not apply to the gross income received by
6 a contractor electing to be treated as a consumer of building
7 materials under subdivision (2) or (3) of section 77-2701.10 for
8 any such services performed on the customer's side of the utility
9 demarcation point.

10 (3) Gross receipts of every person engaged in selling,
11 leasing, or otherwise providing intellectual or entertainment
12 property means:

13 (a) In the furnishing of computer software, the gross
14 income received, including the charges for coding, punching, or
15 otherwise producing any computer software and the charges for the
16 tapes, disks, punched cards, or other properties furnished by the
17 seller; and

18 (b) In the furnishing of videotapes, movie film,
19 satellite programming, satellite programming service, and satellite
20 television signal descrambling or decoding devices, the gross
21 income received from the license, franchise, or other method
22 establishing the charge.

23 (4) Gross receipts for providing a service means:

24 (a) The gross income received for building cleaning and
25 maintenance, pest control, and security;

26 (b) The gross income received for motor vehicle washing,
27 waxing, towing, and painting;

1 (c) The gross income received for computer software
2 training;

3 (d) The gross income received for installing and applying
4 tangible personal property if the sale of the property is subject
5 to tax. If any or all of the charge for installation is free to
6 the customer and is paid by a third-party service provider to the
7 installer, any tax due on that part of the activation commission,
8 finder's fee, installation charge, or similar payment made by the
9 third-party service provider shall be paid and remitted by the
10 third-party service provider; ~~and collected and remitted by the~~
11 ~~installer;~~

12 (e) The gross income received for services of
13 recreational vehicle parks;

14 (f) The gross income received for labor for repair or
15 maintenance services performed with regard to tangible personal
16 property the sale of which would be subject to sales and use taxes,
17 excluding motor vehicles, except as otherwise provided in section
18 77-2704.26 or 77-2704.50;

19 (g) The gross income received for animal specialty
20 services except (i) veterinary services and (ii) specialty services
21 performed on livestock as defined in section 54-183; and

22 (h) The gross income received for detective services.

23 (5) Gross receipts includes the sale of admissions which
24 means the right or privilege to have access to or to use a place
25 or location. An admission includes a membership that allows access
26 to or use of a place or location, but which membership does not
27 include the right to hold office, vote, or change the policies of

1 the organization. When an admission to an activity or a membership
2 constituting an admission pursuant to this subsection is combined
3 with the solicitation of a contribution, the portion or the amount
4 charged representing the fair market price of the admission shall
5 be considered a retail sale subject to the tax imposed by section
6 77-2703. The organization conducting the activity shall determine
7 the amount properly attributable to the purchase of the privilege,
8 benefit, or other consideration in advance, and such amount shall
9 be clearly indicated on any ticket, receipt, or other evidence
10 issued in connection with the payment.

11 (6) Gross receipts includes the sale of live plants
12 incorporated into real estate except when such incorporation is
13 incidental to the transfer of an improvement upon real estate or
14 the real estate.

15 (7) Gross receipts includes the sale of any building
16 materials annexed to real estate by a person electing to be taxed
17 as a retailer pursuant to subdivision (1) of section 77-2701.10.

18 (8) Gross receipts includes the sale of prepaid telephone
19 calling arrangements and the recharge of prepaid telephone calling
20 arrangements. If the sale or recharge of a prepaid telephone
21 calling arrangement does not take place at the vendor's place of
22 business, the sale or recharge shall be conclusively determined
23 to take place at the customer's shipping address or, if there is
24 no item shipped, at the customer's billing address. For purposes
25 of this subsection, a prepaid telephone calling arrangement means
26 the right to exclusively purchase telecommunications services that
27 are paid for in advance that enables the origination of calls

1 ~~using an access number or authorization code, whether manually or~~
2 ~~electronically dialed, and recharge of prepaid calling service and~~
3 ~~prepaid wireless calling service.~~

4 (9) Gross receipts includes the retail sale of digital
5 audio works, digital audiovisual works, digital codes, and digital
6 books delivered electronically if the products are taxable when
7 delivered on tangible storage media. A sale includes the transfer
8 of a permanent right of use, the transfer of a right of use that
9 terminates on some condition, and the transfer of a right of use
10 conditioned upon the receipt of continued payments.

11 (10) Gross receipts does not include:

12 (a) The amount of any rebate granted by a motor vehicle
13 or motorboat manufacturer or dealer at the time of sale of the
14 motor vehicle or motorboat, which rebate functions as a discount
15 from the sales price of the motor vehicle or motorboat; or

16 (b) The price of property or services returned or
17 rejected by customers when the full sales price is refunded
18 either in cash or credit.

19 Sec. 6. Section 77-2701.24, Revised Statutes Cumulative
20 Supplement, 2008, is amended to read:

21 77-2701.24 Occasional sale means:

22 (1) A sale, but not a lease or rental, of property which
23 is the subject of any intercompany sale or transfer involving
24 any parent, subsidiary, or brother-sister company relationship
25 under section 77-2704.28 and which was either originally acquired
26 prior to June 1, 1967, or, if acquired thereafter, the seller or
27 transferor directly or indirectly has previously paid a sales or

1 use tax thereon, including:

2 (a) From one corporation to another corporation
3 pursuant to a reorganization. For purposes of this subdivision,
4 reorganization means a statutory merger or consolidation or the
5 acquisition by a corporation of substantially all of the properties
6 of another corporation when the consideration is solely all or a
7 part of the voting stock of the acquiring corporation or of its
8 parent or subsidiary corporation;

9 (b) In connection with the winding up, dissolution, or
10 liquidation of a corporation only when there is a distribution of
11 the property of such corporation to the shareholders in kind if
12 the portion of the property so distributed to the shareholder is
13 substantially in proportion to the share of stock or securities
14 held by the shareholder;

15 (c) To a corporation for the purpose of organization of
16 such corporation or the contribution of additional capital to such
17 corporation when the former owners of the property transferred
18 are immediately after the transfer in control of the corporation
19 and the stock or securities received by each is substantially in
20 proportion to his or her interest in the property prior to the
21 transfer;

22 (d) To a partnership in the organization of such
23 partnership if the former owners of the property transferred
24 are immediately after the transfer members of such partnership and
25 the interest in the partnership received by each is substantially
26 in proportion to his or her interest in the property prior to the
27 transfer;

1 (e) From a partnership to the members thereof when made
2 in kind in the dissolution of such partnership if the portion of
3 the property so distributed to the members of the partnership is
4 substantially in proportion to the interest in the partnership held
5 by the members;

6 (f) To a limited liability company in the organization of
7 such limited liability company if the former owners of the property
8 transferred are immediately after the transfer members of such
9 limited liability company and the interest in the limited liability
10 company received by each is substantially in proportion to his or
11 her interest in the property prior to the transfer;

12 (g) From a limited liability company to the members
13 thereof when made in kind in the dissolution of such limited
14 liability company if the portion of the property so distributed to
15 the members of the limited liability company is substantially in
16 proportion to the interest in the limited liability company held by
17 the members;

18 (h) From one limited liability company to another limited
19 liability company pursuant to a reorganization; or

20 (i) Any transaction between two persons that qualifies as
21 a tax-free transaction under the Internal Revenue Code;

22 (2) A sale of household goods, personal effects, and
23 services if each of the following conditions is met and if any
24 one condition is not met then the entire gross receipts shall be
25 subject to the tax imposed by section 77-2703:

26 (a) Such sales are by an individual at his or her
27 residence or if more than one individual's property is involved

1 such sales are by one of the individuals involved at the residence
2 of one of the individuals or such sales are by an individual on an
3 online auction site;

4 (b) Such sales do not occur at any residence or on an
5 online auction site for more than three days during a calendar
6 year;

7 (c) Such individual or individuals or any member of any
8 of their households does not conduct or engage in a trade or
9 business in which similar items are sold or services provided;

10 (d) Such property sold was originally acquired for and
11 used for personal use or the service provided may be performed at
12 any individual residence without specialized equipment or supplies;
13 and

14 (e) Such property is not otherwise excepted from the
15 definition of occasional sale;

16 (3) Commencing with any transaction occurring on or after
17 October 1, 1985, any sale of business or farm machinery and
18 equipment if each of the following conditions is met and if any one
19 condition is not met the entire gross receipts shall be subject to
20 the tax imposed by section 77-2703:

21 (a) Such machinery or equipment was used by the seller or
22 seller's predecessor in a sale described in subdivision (1) of this
23 section as a depreciable capital asset in connection with the farm
24 or business for a period of at least one year;

25 (b) Such property was originally acquired prior to June
26 1, 1967, or if acquired thereafter, the seller or seller's
27 predecessor in a sale described in subdivision (1) of this section

1 directly or indirectly has previously paid a sales or use tax
2 thereon; and

3 (c) Such property is not otherwise excepted from the
4 definition of occasional sale;

5 (4) Commencing October 1, 1985, a sale by an organization
6 created exclusively for religious purposes or an agent of the
7 organization for such sale if each of the following conditions is
8 met and if any one condition is not met then the entire gross
9 receipts shall be subject to the tax imposed by section 77-2703:

10 (a) All sales occur during an activity conducted by such
11 organization or, if more than one organization is involved, by one
12 of the organizations owning property being sold;

13 (b) The organization only sells property it owns or
14 provides the service during one such activity in a calendar year;
15 and

16 (c) The activity does not last longer than three
17 consecutive days; and

18 (5) Any sale that is made in connection with the sale
19 to a single buyer of all or substantially all of a trade or
20 business if the seller or seller's predecessor in a sale described
21 in subdivision (1) of this section directly or indirectly has
22 previously paid a sales or use tax thereon. This subdivision shall
23 apply to any transaction occurring on or after October 1, 1985.

24 Commencing October 1, 1985, occasional sale does not
25 include any sale directly by or any sale which is supervised or
26 aided by an auctioneer or an agent or employee of an auctioneer.

27 Except for a sale listed in subdivision (1) of this

1 section, an occasional sale does not mean any sale of motor
2 vehicles, semitrailers, or trailers as defined in the Motor Vehicle
3 Registration Act or any sale of a motorboat as defined in section
4 37-1204.

5 Sec. 7. Section 77-2703.04, Revised Statutes Cumulative
6 Supplement, 2008, is amended to read:

7 77-2703.04 (1) Except for the telecommunications
8 service defined in subsection (3) of this section, the sale of
9 telecommunications service sold on a call-by-call basis shall be
10 sourced to (a) each level of taxing jurisdiction where the call
11 originates and terminates in that jurisdiction or (b) each level of
12 taxing jurisdiction where the call either originates or terminates
13 and in which the service address is also located.

14 (2) Except for the telecommunications service defined
15 in subsection (3) of this section, a sale of telecommunications
16 service sold on a basis other than a call-by-call basis ~~is~~ and
17 ancillary services are sourced to the customer's place of primary
18 use.

19 (3)(a) For mobile telecommunications service and
20 ancillary services provided and billed to a customer by a home
21 service provider:

22 (i) Notwithstanding any other provision of law or any
23 local ordinance or resolution, such mobile telecommunications
24 service is deemed to be provided by the customer's home service
25 provider;

26 (ii) All taxable charges for such mobile
27 telecommunications service and ancillary services shall be subject

1 to tax by the state or other taxing jurisdiction in this state
2 whose territorial limits encompass the customer's place of primary
3 use regardless of where the mobile telecommunications service
4 originates, terminates, or passes through; and

5 (iii) No taxes, charges, or fees may be imposed on a
6 customer with a place of primary use outside this state.

7 (b) In accordance with the federal Mobile
8 Telecommunications Sourcing Act, as such act existed on July 20,
9 2002, the Tax Commissioner may, but is not required to:

10 (i) Provide or contract for a tax assignment data base
11 based upon standards identified in 4 U.S.C. 119, as such section
12 existed on July 20, 2002, with the following conditions:

13 (A) If such data base is provided, a home service
14 provider shall be held harmless for any tax that otherwise would
15 result from any errors or omissions attributable to reliance on
16 such data base; or

17 (B) If such data base is not provided, a home service
18 provider may rely on an enhanced zip code for identifying the
19 proper taxing jurisdictions and shall be held harmless for any
20 tax that otherwise would result from any errors or omissions
21 attributable to reliance on such enhanced zip code if the home
22 service provider identified the taxing jurisdiction through the
23 exercise of due diligence and complied with any procedures that may
24 be adopted by the Tax Commissioner. Any such procedure shall be in
25 accordance with 4 U.S.C. 120, as such section existed on July 20,
26 2002; and

27 (ii) Adopt procedures for correcting errors in the

1 assignment of primary use that are consistent with 4 U.S.C.
2 121, as such section existed on July 20, 2002.

3 (c) If charges for mobile telecommunications service that
4 are not subject to tax are aggregated with and not separately
5 stated on the bill from charges that are subject to tax, the total
6 charge to the customer shall be subject to tax unless the home
7 service provider can reasonably separate charges not subject to tax
8 using the records of the home service provider that are kept in the
9 regular course of business.

10 (d) For purposes of this subsection:

11 (i) Customer means an individual, business, organization,
12 or other person contracting to receive mobile telecommunications
13 service from a home service provider. Customer does not include a
14 reseller of mobile telecommunications service or a serving carrier
15 under an arrangement to serve the customer outside the home service
16 provider's service area;

17 (ii) Home service provider means a telecommunications
18 company as defined in section 86-322 that has contracted with a
19 customer to provide mobile telecommunications service;

20 (iii) Mobile telecommunications service means a wireless
21 communication service carried on between mobile stations or
22 receivers and land stations, and by mobile stations communicating
23 among themselves, and includes (A) both one-way and two-way
24 wireless communication services, (B) a mobile service which
25 provides a regularly interacting group of base, mobile, portable,
26 and associated control and relay stations, whether on an
27 individual, cooperative, or multiple basis for private one-way or

1 two-way land mobile radio communications by eligible users over
2 designated areas of operation, and (C) any personal communication
3 service;

4 (iv) Place of primary use means the street address
5 representative of where the customer's use of mobile
6 telecommunications service primarily occurs. The place of
7 primary use shall be the residential street address or the primary
8 business street address of the customer and shall be within the
9 service area of the home service provider; and

10 (v) Tax means the sales taxes levied under sections
11 13-319, 77-2703, and 77-27,142, the surcharges levied under the
12 Enhanced Wireless 911 Services Act, the Nebraska Telecommunications
13 Universal Service Fund Act, and the Telecommunications Relay System
14 Act, and any other tax levied against the customer based on the
15 amount charged to the customer. Tax does not mean an income tax,
16 property tax, franchise tax, or any other tax levied on the home
17 service provider that is not based on the amount charged to the
18 customer.

19 (4) A sale of post-paid calling service is sourced to
20 the origination point of the telecommunications signal as first
21 identified by either (a) the seller's telecommunications system, or
22 (b) information received by the seller from its service provider,
23 where the system used to transport such signals is not that of the
24 seller.

25 (5) A sale of prepaid calling service or a sale of a
26 prepaid wireless calling service is sourced in accordance with
27 section 77-2703.01, except that in the case of a sale of ~~mobile~~

1 ~~telecommunications service that is a prepaid telecommunications a~~
2 prepaid wireless calling service, the rule provided in section
3 77-2703.01 shall include as an option the location associated with
4 the mobile telephone number.

5 (6) A sale of a private communication service is sourced
6 as follows:

7 (a) Service for a separate charge related to a customer
8 channel termination point is sourced to each level of jurisdiction
9 in which such customer channel termination point is located;

10 (b) Service where all customer termination points are
11 located entirely within one jurisdiction or levels of jurisdiction
12 is sourced in such jurisdiction in which the customer channel
13 termination points are located;

14 (c) Service for segments of a channel between two
15 customer channel termination points located in different
16 jurisdictions and which segments of channel are separately charged
17 is sourced fifty percent in each level of jurisdiction in which the
18 customer channel termination points are located; and

19 (d) Service for segments of a channel located in more
20 than one jurisdiction or levels of jurisdiction and which segments
21 are not separately billed is sourced in each jurisdiction based
22 on the percentage determined by dividing the number of customer
23 channel termination points in such jurisdiction by the total number
24 of customer channel termination points.

25 (7) For purposes of this section:

26 (a) 800 service means a telecommunications service that
27 allows a caller to dial a toll-free number without incurring a

1 charge for the call. The service is typically marketed under
2 the name 800, 855, 866, 877, and 888 toll-free calling, and
3 any subsequent numbers designated by the Federal Communications
4 Commission;

5 (b) 900 service means an inbound toll telecommunications
6 service purchased by a subscriber that allows the subscriber's
7 customers to call in to the subscriber's prerecorded announcement
8 or live service. 900 service does not include the charge
9 for collection services provided by the seller of the
10 telecommunications services to the subscriber or service or product
11 sold by the subscriber to the subscriber's customer. The service is
12 typically marketed under the name 900 service, and any subsequent
13 numbers designated by the Federal Communications Commission;

14 (c) Air-to-ground radiotelephone service means a radio
15 telecommunication service, as that term is defined in 47 C.F.R.
16 22.99, as such regulation existed on January 1, 2007, in which
17 common carriers are authorized to offer and provide radio
18 telecommunications service for hire to subscribers in aircraft;

19 (d) Ancillary services means services that are associated
20 with or incidental to the provision of telecommunications services,
21 including, but not limited to, detailed telecommunications
22 billings, directory assistance, vertical service, and voice mail
23 services;

24 (e) Call-by-call basis means any method of charging
25 for telecommunications service where the price is measured by
26 individual calls;

27 (f) Coin-operated telephone service means a

1 telecommunications service paid for by inserting money into a
2 telephone accepting direct deposits of money to operate;

3 (g) Communications channel means a physical or virtual
4 path of communications over which signals are transmitted between
5 or among customer channel termination points;

6 (h) Conference bridging service means an ancillary
7 service that links two or more participants of an audio or
8 video conference call and may include the provision of a
9 telephone number. Conference bridging service does not include the
10 telecommunications services used to reach the conference bridge;

11 (i) Customer means the person or entity that contracts
12 with the seller of telecommunications service. If the end user
13 of telecommunications service is not the contracting party, the
14 end user of the telecommunications service is the customer of the
15 telecommunications service, but this sentence only applies for the
16 purpose of sourcing sales of telecommunications service under this
17 section. Customer does not include a reseller of telecommunications
18 service or for mobile telecommunications service of a serving
19 carrier under an agreement to serve the customer outside the home
20 service provider's licensed service area;

21 (j) Customer channel termination point means the location
22 where the customer either inputs or receives the communications;

23 (k) Detailed telecommunications billing service means an
24 ancillary service of separately stating information pertaining to
25 individual calls on a customer's billing statement;

26 (l) Directory assistance means an ancillary service of
27 providing telephone number information and address information;

1 (m) End user means the person who utilizes the
2 telecommunications service. In the case of an entity, end user
3 means the individual who utilizes the service on behalf of the
4 entity;

5 (n) Fixed wireless service means a telecommunications
6 service that provides radio communication between fixed points;

7 (o) International means a telecommunications service that
8 originates or terminates in the United States and terminates or
9 originates outside the United States, respectively. United States
10 includes the District of Columbia or a United States territory or
11 possession;

12 (p) Interstate means a telecommunications service that
13 originates in one state of the United States, or a territory or
14 possession of the United States, and terminates in a different
15 state, territory, or possession of the United States;

16 (q) Intrastate means a telecommunications service that
17 originates in one state of the United States, or a territory or
18 possession of the United States, and terminates in the same state,
19 territory, or possession of the United States;

20 (r) Mobile wireless service means a telecommunications
21 service that is transmitted, conveyed, or routed regardless of the
22 technology used, whereby the origination and termination points of
23 the transmission, conveyance, or routing are not fixed, including,
24 by way of example only, telecommunications services that are
25 provided by a commercial mobile radio service provider;

26 (s) Paging service means a telecommunications service
27 that provides transmission of coded radio signals for the purpose

1 of activating specific pagers. Such transmission may include
2 messages and sounds;

3 (t) Pay telephone services means a telecommunications
4 service provided through pay telephones;

5 (u) Post-paid calling service means the
6 telecommunications service obtained by making a payment on a
7 call-by-call basis either through the use of a credit card or
8 payment mechanism, such as a bank card, travel card, credit card,
9 or debit card, or by a charge made to a telephone number which
10 is not associated with the origination or termination of the
11 telecommunications service. A post-paid calling service includes
12 a telecommunications service, except a prepaid wireless calling
13 service, that would be a prepaid calling service except it is not
14 exclusively a telecommunications service;

15 (v) Prepaid calling service means the right to access
16 exclusively telecommunications service, which is paid for in
17 advance and which enables the origination of calls using an access
18 number or authorization code, whether manually or electronically
19 dialed, and that is sold in predetermined units or dollars of which
20 the number declines with use in a known amount;

21 (w) Prepaid wireless calling service means a
22 telecommunications service that provides the right to utilize
23 mobile wireless service as well as other nontelecommunications
24 services, including the download of digital products delivered
25 electronically, content, and ancillary services, which must be paid
26 for in advance, that is sold in predetermined units of dollars or
27 which the number declines with use in a known amount;

1 (x) Private communication service means a
2 telecommunications service that entitles the customer to exclusive
3 or priority use of a communications channel or group of channels
4 between or among termination points, regardless of the manner
5 in which such channel or channels are connected, and includes
6 switching capacity, extension lines, stations, and any other
7 associated services that are provided in connection with the use of
8 such channel or channels;

9 (y) Residential telecommunications service means a
10 telecommunications service or ancillary services provided to an
11 individual for personal use at a residential address, including
12 an individual dwelling unit such as an apartment. In the case of
13 institutions where individuals reside, such as schools or nursing
14 homes, telecommunications service is considered residential if it
15 is provided to and paid for by an individual resident rather than
16 the institution;

17 (z) Service address means the location of the
18 telecommunications equipment to which a customer's call is charged
19 and from which the call originates or terminates, regardless of
20 where the call is billed or paid. If this location is not known,
21 service address means the origination point of the signal of the
22 telecommunications service first identified either by the seller's
23 telecommunications system, or in information received by the seller
24 from its service provider, where the system used to transport such
25 signals is not that of the seller. If both locations are not known,
26 the service address means the location of the customer's place of
27 primary use;

1 (aa) Telecommunications service means the electronic
2 transmission, conveyance, or routing of voice, data, audio, video,
3 or any other information or signals to a point, or between or among
4 points. Telecommunications service includes such transmission,
5 conveyance, or routing in which computer processing applications
6 are used to act on the form, code, or protocol of the content for
7 purposes of transmission, conveyance, or routing without regard to
8 whether such service is referred to as voice over Internet protocol
9 services or is classified by the Federal Communications Commission
10 as enhanced or value-added. Telecommunications service does not
11 include:

12 (i) Data processing and information services that allow
13 data to be generated, acquired, stored, processed, or retrieved and
14 delivered by an electronic transmission to a purchaser when such
15 purchaser's primary purpose for the underlying transaction is the
16 processed data or information;

17 (ii) Installation or maintenance of wiring or equipment
18 on a customer's premises;

19 (iii) Tangible personal property;

20 (iv) Advertising, including, but not limited to,
21 directory advertising;

22 (v) Billing and collection services provided to third
23 parties;

24 (vi) Internet access service;

25 (vii) Radio and television audio and video programming
26 services, regardless of the medium, including the furnishing of
27 transmission, conveyance, and routing of such services by the

1 programming service provider. Radio and television audio and video
2 programming services shall include, but not be limited to, cable
3 service as defined in 47 U.S.C. 522, as such section existed on
4 January 1, 2007, and audio and video programming services delivered
5 by providers of commercial mobile radio service as defined in 47
6 C.F.R. 20.3, as such regulation existed on January 1, 2007;

7 (viii) Ancillary services; or

8 (ix) Digital products delivered electronically,
9 including, but not limited to, software, music, video, reading
10 materials, or ring tones;

11 (bb) Value-added, ~~non-voice~~ nonvoice data service means a
12 service that otherwise meets the definition of telecommunications
13 services in which computer processing applications are used to act
14 on the form, content, code, or protocol of the information or data
15 primarily for a purpose other than transmission, conveyance, or
16 routing;

17 (cc) Vertical service means an ancillary service that is
18 offered in connection with one or more telecommunications services,
19 which offers advanced calling features that allow customers to
20 identify callers and to manage multiple calls and call connections,
21 including conference bridging services; and

22 (dd) Voice mail service means an ancillary service that
23 enables the customer to store, send, or receive recorded messages.
24 Voice mail service does not include any vertical services that the
25 customer may be required to have in order to utilize the voice mail
26 service.

27 Sec. 8. Section 77-2704.09, Revised Statutes Cumulative

1 Supplement, 2008, is amended to read:

2 77-2704.09 (1) Sales and use taxes shall not be imposed
3 on the gross receipts from the sale, lease, or rental of and
4 the storage, use, or other consumption in this state of (a)
5 insulin, (b) mobility enhancing equipment and drugs, not including
6 over-the-counter drugs, when sold for a patient's use under a
7 prescription, and (c) the following when sold for a patient's
8 use under a prescription and which are of the type eligible for
9 coverage under the medical assistance program established pursuant
10 to the Medical Assistance Act: Durable medical equipment; home
11 medical supplies; prosthetic devices; oxygen; and oxygen equipment.
12 ~~+ and mobility enhancing equipment.~~

13 (2) For purposes of this section:

14 (a) Drug means a compound, substance, preparation, and
15 component of a compound, substance, or preparation, other than food
16 and food ingredients, dietary supplements, or alcoholic beverages:

17 (i) Recognized in the official United States
18 Pharmacopoeia, official Homeopathic Pharmacopoeia of the United
19 States, or official National Formulary, and any supplement to any
20 of them;

21 (ii) Intended for use in the diagnosis, cure, mitigation,
22 treatment, or prevention of disease; or

23 (iii) Intended to affect the structure or any function of
24 the body;

25 (b) Durable medical equipment means equipment which can
26 withstand repeated use, is primarily and customarily used to serve
27 a medical purpose, generally is not useful to a person in the

1 absence of illness or injury, is appropriate for use in the home,
2 and is not worn in or on the body. Durable medical equipment
3 includes repair and replacement parts for such equipment;

4 (c) Home medical supplies means supplies primarily and
5 customarily used to serve a medical purpose which are appropriate
6 for use in the home and are generally not useful to a person in the
7 absence of illness or injury;

8 (d) Mobility enhancing equipment means equipment which
9 is primarily and customarily used to provide or increase the
10 ability to move from one place to another, which is not generally
11 used by persons with normal mobility, and which is appropriate
12 for use either in a home or a motor vehicle. Mobility enhancing
13 equipment includes repair and replacement parts for such equipment.
14 Mobility enhancing equipment does not include any motor vehicle or
15 equipment on a motor vehicle normally provided by a motor vehicle
16 manufacturer;

17 (e) Over-the-counter drug means a drug that contains a
18 label that identifies the product as a drug as required by 21
19 C.F.R. 201.66, as such regulation existed on January 1, 2003.
20 The over-the-counter drug label includes a drug facts panel or
21 a statement of the active ingredients with a list of those
22 ingredients contained in the compound, substance, or preparation;

23 (f) Oxygen equipment means oxygen cylinders, cylinder
24 transport devices including sheaths and carts, cylinder studs and
25 support devices, regulators, flowmeters, tank wrenches, oxygen
26 concentrators, liquid oxygen base dispensers, liquid oxygen
27 portable dispensers, oxygen tubing, nasal cannulas, face masks,

1 oxygen humidifiers, and oxygen fittings and accessories;

2 (g) Prescription means an order, formula, or recipe
3 issued in any form of oral, written, electronic, or other means of
4 transmission by a duly licensed practitioner authorized under the
5 Uniform Credentialing Act; and

6 (h) Prosthetic devices means a replacement, corrective,
7 or supportive device worn on or in the body to artificially
8 replace a missing portion of the body, prevent or correct physical
9 deformity or malfunction, or support a weak or deformed portion
10 of the body, and includes any supplies used with such device and
11 repair and replacement parts.

12 Sec. 9. Section 77-2704.52, Reissue Revised Statutes of
13 Nebraska, is amended to read:

14 77-2704.52 Sales and use taxes shall not be imposed on
15 the gross receipts from the sale, lease, or rental of and the
16 storage, use, or other consumption in this state of services
17 rendered using a prepaid telephone calling arrangement. calling
18 service or a prepaid wireless calling service.

19 Sec. 10. Section 77-2711, Revised Statutes Cumulative
20 Supplement, 2008, is amended to read:

21 77-2711 (1)(a) The Tax Commissioner shall enforce
22 sections 77-2701.04 to 77-2713 and may prescribe, adopt, and
23 enforce rules and regulations relating to the administration and
24 enforcement of such sections.

25 (b) The Tax Commissioner may prescribe the extent to
26 which any ruling or regulation shall be applied without retroactive
27 effect.

1 (2) The Tax Commissioner may employ accountants,
2 auditors, investigators, assistants, and clerks necessary for the
3 efficient administration of the Nebraska Revenue Act of 1967 and
4 may delegate authority to his or her representatives to conduct
5 hearings, prescribe regulations, or perform any other duties
6 imposed by such act.

7 (3)(a) Every seller, every retailer, and every person
8 storing, using, or otherwise consuming in this state property
9 purchased from a retailer shall keep such records, receipts,
10 invoices, and other pertinent papers in such form as the Tax
11 Commissioner may reasonably require.

12 (b) Every such seller, retailer, or person shall keep
13 such records for not less than three years from the making of such
14 records unless the Tax Commissioner in writing sooner authorized
15 their destruction.

16 (4) The Tax Commissioner or any person authorized in
17 writing by him or her may examine the books, papers, records, and
18 equipment of any person selling property and any person liable for
19 the use tax and may investigate the character of the business of
20 the person in order to verify the accuracy of any return made or,
21 if no return is made by the person, to ascertain and determine
22 the amount required to be paid. In the examination of any person
23 selling property or of any person liable for the use tax, an
24 inquiry shall be made as to the accuracy of the reporting of city
25 sales and use taxes for which the person is liable under the Local
26 Option Revenue Act or sections 13-319, 13-324, and 13-2813 and
27 the accuracy of the allocation made between the various counties,

1 cities, villages, and municipal counties of the tax due. The Tax
2 Commissioner may make or cause to be made copies of resale or
3 exemption certificates and may pay a reasonable amount to the
4 person having custody of the records for providing such copies.

5 (5) The taxpayer shall have the right to keep or store
6 his or her records at a point outside this state and shall make his
7 or her records available to the Tax Commissioner at all times.

8 (6) In administration of the use tax, the Tax
9 Commissioner may require the filing of reports by any person or
10 class of persons having in his, her, or their possession or custody
11 information relating to sales of property, the storage, use, or
12 other consumption of which is subject to the tax. The report shall
13 be filed when the Tax Commissioner requires and shall set forth the
14 names and addresses of purchasers of the property, the sales price
15 of the property, the date of sale, and such other information as
16 the Tax Commissioner may require.

17 (7) It shall be a Class I misdemeanor for the Tax
18 Commissioner or any official or employee of the Tax Commissioner,
19 the State Treasurer, or the Department of Administrative Services
20 to make known in any manner whatever the business affairs,
21 operations, or information obtained by an investigation of records
22 and activities of any retailer or any other person visited
23 or examined in the discharge of official duty or the amount
24 or source of income, profits, losses, expenditures, or any
25 particular thereof, set forth or disclosed in any return, or
26 to permit any return or copy thereof, or any book containing
27 any abstract or particulars thereof to be seen or examined by

1 any person not connected with the Tax Commissioner. Nothing in
2 this section shall be construed to prohibit (a) the delivery to
3 a taxpayer, his or her duly authorized representative, or his
4 or her successors, receivers, trustees, executors, administrators,
5 assignees, or guarantors, if directly interested, of a certified
6 copy of any return or report in connection with his or her tax,
7 (b) the publication of statistics so classified as to prevent
8 the identification of particular reports or returns and the items
9 thereof, (c) the inspection by the Attorney General, other legal
10 representative of the state, or county attorney of the reports
11 or returns of any taxpayer when either (i) information on the
12 reports or returns is considered by the Attorney General to be
13 relevant to any action or proceeding instituted by the taxpayer
14 or against whom an action or proceeding is being considered or
15 has been commenced by any state agency or the county or (ii) the
16 taxpayer has instituted an action to review the tax based thereon
17 or an action or proceeding against the taxpayer for collection of
18 tax or failure to comply with the Nebraska Revenue Act of 1967 is
19 being considered or has been commenced, (d) the furnishing of any
20 information to the United States Government or to states allowing
21 similar privileges to the Tax Commissioner, (e) the disclosure of
22 information and records to a collection agency contracting with the
23 Tax Commissioner pursuant to sections 77-377.01 to 77-377.04, (f)
24 the disclosure to another party to a transaction of information
25 and records concerning the transaction between the taxpayer and
26 the other party, or (g) the disclosure of information pursuant to
27 section 77-27,195 or 77-5731.

1 (8) Notwithstanding the provisions of subsection (7) of
2 this section, the Tax Commissioner may permit the Postal Inspector
3 of the United States Postal Service or his or her delegates to
4 inspect the reports or returns of any person filed pursuant to the
5 Nebraska Revenue Act of 1967 when information on the reports or
6 returns is relevant to any action or proceeding instituted or being
7 considered by the United States Postal Service against such person
8 for the fraudulent use of the mails to carry and deliver false and
9 fraudulent tax returns to the Tax Commissioner with the intent to
10 defraud the State of Nebraska or to evade the payment of Nebraska
11 state taxes.

12 (9) Notwithstanding the provisions of subsection (7) of
13 this section, the Tax Commissioner may permit other tax officials
14 of this state to inspect the tax returns, reports, and applications
15 filed under sections 77-2701.04 to 77-2713, but such inspection
16 shall be permitted only for purposes of enforcing a tax law and
17 only to the extent and under the conditions prescribed by the rules
18 and regulations of the Tax Commissioner.

19 (10) Notwithstanding the provisions of subsection (7)
20 of this section, the Tax Commissioner may, upon request, provide
21 the county board of any county which has exercised the authority
22 granted by section 81-1254 with a list of the names and addresses
23 of the hotels located within the county for which lodging sales tax
24 returns have been filed or for which lodging sales taxes have been
25 remitted for the county's County Visitors Promotion Fund under the
26 Nebraska Visitors Development Act.

27 The information provided by the Tax Commissioner shall

1 indicate only the names and addresses of the hotels located within
2 the requesting county for which lodging sales tax returns have been
3 filed for a specified period and the fact that lodging sales taxes
4 remitted by or on behalf of the hotel have constituted a portion of
5 the total sum remitted by the state to the county for a specified
6 period under the provisions of the Nebraska Visitors Development
7 Act. No additional information shall be revealed.

8 (11) (a) Notwithstanding the provisions of subsection (7)
9 of this section, the Tax Commissioner shall, upon written request
10 by the Auditor of Public Accounts or the Legislative Performance
11 Audit Committee, make tax returns and tax return information open
12 to inspection by or disclosure to Auditor of Public Accounts or
13 Legislative Performance Audit Section employees for the purpose of
14 and to the extent necessary in making an audit of the Department
15 of Revenue pursuant to section 50-1205 or 84-304. Confidential
16 tax returns and tax return information shall be audited only upon
17 the premises of the Department of Revenue. All audit workpapers
18 pertaining to the audit of the Department of Revenue shall be
19 stored in a secure place in the Department of Revenue.

20 (b) No employee of the Auditor of Public Accounts or
21 Legislative Performance Audit Section shall disclose to any person,
22 other than another Auditor of Public Accounts or Legislative
23 Performance Audit Section employee whose official duties require
24 such disclosure or as provided in subsections (2) and (3) of
25 section 50-1213, any return or return information described in the
26 Nebraska Revenue Act of 1967 in a form which can be associated
27 with or otherwise identify, directly or indirectly, a particular

1 taxpayer.

2 (c) Any person who violates the provisions of this
3 subsection shall be guilty of a Class I misdemeanor. For purposes
4 of this subsection, employee includes a former Auditor of Public
5 Accounts or Legislative Performance Audit Section employee.

6 (12) For purposes of this subsection and subsection (11)
7 of this section:

8 (a) Disclosure means the making known to any person in
9 any manner a tax return or return information;

10 (b) Return information means:

11 (i) A taxpayer's identification number and (A) the
12 nature, source, or amount of his or her income, payments, receipts,
13 deductions, exemptions, credits, assets, liabilities, net worth,
14 tax liability, tax withheld, deficiencies, overassessments, or tax
15 payments, whether the taxpayer's return was, is being, or will be
16 examined or subject to other investigation or processing or (B) any
17 other data received by, recorded by, prepared by, furnished to, or
18 collected by the Tax Commissioner with respect to a return or the
19 determination of the existence or possible existence of liability
20 or the amount of liability of any person for any tax, penalty,
21 interest, fine, forfeiture, or other imposition or offense; and

22 (ii) Any part of any written determination or any
23 background file document relating to such written determination;
24 and

25 (c) Tax return or return means any tax or information
26 return or claim for refund required by, provided for, or permitted
27 under sections 77-2701 to 77-2713 which is filed with the Tax

1 Commissioner by, on behalf of, or with respect to any person
2 and any amendment or supplement thereto, including supporting
3 schedules, attachments, or lists which are supplemental to or part
4 of the filed return.

5 (13) Notwithstanding the provisions of subsection (7) of
6 this section, the Tax Commissioner shall, upon request, provide
7 any municipality which has adopted the local option sales tax
8 under the Local Option Revenue Act with a list of the names and
9 addresses of the retailers which have collected the local option
10 sales tax for the municipality. The request may be made annually
11 and shall be submitted to the Tax Commissioner on or before June
12 30 of each year. The information provided by the Tax Commissioner
13 shall indicate only the names and addresses of the retailers.
14 ~~No additional information shall be revealed. The Tax Commissioner~~
15 may provide additional information to a municipality so long as
16 the information does not include any data detailing the specific
17 revenue, expenses, or operations of any particular business.

18 (14) In all proceedings under the Nebraska Revenue Act
19 of 1967, the Tax Commissioner may act for and on behalf of the
20 people of the State of Nebraska. The Tax Commissioner in his or her
21 discretion may waive all or part of any penalties provided by the
22 provisions of such act or interest on delinquent taxes specified in
23 section 45-104.02, as such rate may from time to time be adjusted.

24 (15) (a) The purpose of this subsection is to set forth
25 the state's policy for the protection of the confidentiality
26 rights of all participants in the system operated pursuant to
27 the streamlined sales and use tax agreement and of the privacy

1 interests of consumers who deal with model 1 sellers.

2 (b) For purposes of this subsection:

3 (i) Anonymous data means information that does not
4 identify a person;

5 (ii) Confidential taxpayer information means all
6 information that is protected under a member state's laws,
7 regulations, and privileges; and

8 (iii) Personally identifiable information means
9 information that identifies a person.

10 (c) The state agrees that a fundamental precept for model
11 1 sellers is to preserve the privacy of consumers by protecting
12 their anonymity. With very limited exceptions, a certified service
13 provider shall perform its tax calculation, remittance, and
14 reporting functions without retaining the personally identifiable
15 information of consumers.

16 (d) The governing board of the member states in the
17 streamlined sales and use tax agreement may certify a certified
18 service provider only if that certified service provider certifies
19 that:

20 (i) Its system has been designed and tested to ensure
21 that the fundamental precept of anonymity is respected;

22 (ii) Personally identifiable information is only used and
23 retained to the extent necessary for the administration of model 1
24 with respect to exempt purchasers;

25 (iii) It provides consumers clear and conspicuous
26 notice of its information practices, including what information
27 it collects, how it collects the information, how it uses the

1 information, how long, if at all, it retains the information, and
2 whether it discloses the information to member states. Such notice
3 shall be satisfied by a written privacy policy statement accessible
4 by the public on the web site of the certified service provider;

5 (iv) Its collection, use, and retention of personally
6 identifiable information is limited to that required by the member
7 states to ensure the validity of exemptions from taxation that are
8 claimed by reason of a consumer's status or the intended use of the
9 goods or services purchased; and

10 (v) It provides adequate technical, physical, and
11 administrative safeguards so as to protect personally identifiable
12 information from unauthorized access and disclosure.

13 (e) The state shall provide public notification to
14 consumers, including exempt purchasers, of the state's practices
15 relating to the collection, use, and retention of personally
16 identifiable information.

17 (f) When any personally identifiable information that
18 has been collected and retained is no longer required for the
19 purposes set forth in subdivision (15)(d)(iv) of this section, such
20 information shall no longer be retained by the member states.

21 (g) When personally identifiable information regarding an
22 individual is retained by or on behalf of the state, it shall
23 provide reasonable access by such individual to his or her own
24 information in the state's possession and a right to correct any
25 inaccurately recorded information.

26 (h) If anyone other than a member state, or a person
27 authorized by that state's law or the agreement, seeks to discover

1 personally identifiable information, the state from whom the
2 information is sought should make a reasonable and timely effort to
3 notify the individual of such request.

4 (i) This privacy policy is subject to enforcement by the
5 Attorney General.

6 (j) All other laws and regulations regarding the
7 collection, use, and maintenance of confidential taxpayer
8 information remain fully applicable and binding. Without
9 limitation, this subsection does not enlarge or limit the state's
10 authority to:

11 (i) Conduct audits or other reviews as provided under the
12 agreement and state law;

13 (ii) Provide records pursuant to the federal Freedom of
14 Information Act, disclosure laws with governmental agencies, or
15 other regulations;

16 (iii) Prevent, consistent with state law, disclosure of
17 confidential taxpayer information;

18 (iv) Prevent, consistent with federal law, disclosure or
19 misuse of federal return information obtained under a disclosure
20 agreement with the Internal Revenue Service; and

21 (v) Collect, disclose, disseminate, or otherwise use
22 anonymous data for governmental purposes.

23 Sec. 11. Section 77-2712.05, Revised Statutes Cumulative
24 Supplement, 2008, is amended to read:

25 77-2712.05 By agreeing to the terms of the streamlined
26 sales and use tax agreement, this state agrees to abide by the
27 following requirements:

1 (1) Uniform state rate. The state shall comply with
2 restrictions to achieve over time more uniform state rates through
3 the following:

4 (a) Limiting the number of state rates;

5 (b) Limiting the application of maximums on the amount of
6 state tax that is due on a transaction; and

7 (c) Limiting the application of thresholds on the
8 application of state tax;

9 (2) Uniform standards. The state hereby establishes
10 uniform standards for the following:

11 (a) Sourcing of transactions to taxing jurisdictions as
12 provided in sections 77-2703.01 to 77-2703.04;

13 (b) Administration of exempt sales as set out by the
14 agreement and using procedures as determined by the governing
15 board;

16 (c) Allowances a seller can take for bad debts as
17 provided in section 77-2708; and

18 (d) Sales and use tax returns and remittances. To comply
19 with the agreement, the Tax Commissioner shall:

20 (i) Require only one remittance for each return except
21 as provided in this subdivision. If any additional remittance is
22 required, it may only be required from retailers that collect more
23 than thirty thousand dollars in sales and use taxes in the state
24 during the preceding calendar year as provided in this subdivision.
25 The amount of any additional remittance may be determined through
26 a calculation method rather than actual collections. Any additional
27 remittance shall not require the filing of an additional return;

1 (ii) Require, at his or her discretion, all remittances
2 from sellers under models 1, 2, and 3 to be remitted
3 electronically;

4 (iii) Allow for electronic payments by both automated
5 clearinghouse credit and debit;

6 (iv) Provide an alternative method for making same day
7 payments if an electronic funds transfer fails;

8 (v) Provide that if a due date falls on a legal banking
9 holiday, the taxes are due to that state on the next succeeding
10 business day; and

11 (vi) Require that any data that accompanies a remittance
12 be formatted using uniform tax type and payment type codes approved
13 by the governing board of the member states to the streamlined
14 sales and use tax agreement;

15 (3) Uniform definitions. (a) The state shall utilize the
16 uniform definitions of sales and use tax terms as provided in the
17 agreement. The definitions enable Nebraska to preserve its ability
18 to make taxability and exemption choices not inconsistent with the
19 uniform definitions.

20 (b) The state may enact a product-based exemption without
21 restriction if the agreement does not have a definition for the
22 product or for a term that includes the product. If the agreement
23 has a definition for the product or for a term that includes
24 the product, the state may exempt all items included within the
25 definition but shall not exempt only part of the items included
26 within the definition unless the agreement sets out the exemption
27 for part of the items as an acceptable variation.

1 (c) The state may enact an entity-based or a use-based
2 exemption without restriction if the agreement does not have a
3 definition for the product whose use or purchase by a specific
4 entity is exempt or for a term that includes the product. If the
5 agreement has a definition for the product whose use or specific
6 purchase is exempt, states may enact an entity-based or a use-based
7 exemption that applies to that product as long as the exemption
8 utilizes the agreement definition of the product. If the agreement
9 does not have a definition for the product whose use or specific
10 purchase is exempt but has a definition for a term that includes
11 the product, states may enact an entity-based or a use-based
12 exemption for the product without restriction.

13 (d) For purposes of complying with the requirements in
14 this section, the inclusion of a product within the definition of
15 tangible personal property is disregarded;

16 (4) Central registration. The state shall participate in
17 an electronic central registration system that allows a seller to
18 register to collect and remit sales and use taxes for all member
19 states. Under the system:

20 (a) A retailer registering under the agreement is
21 registered in this state;

22 (b) The state agrees not to require the payment of any
23 registration fees or other charges for a retailer to register in
24 the state if the retailer has no legal requirement to register;

25 (c) A written signature from the retailer is not
26 required;

27 (d) An agent may register a retailer under uniform

1 procedures adopted by the member states pursuant to the agreement;

2 (e) A retailer may cancel its registration under the
3 system at any time under uniform procedures adopted by the
4 governing board. Cancellation does not relieve the retailer of its
5 liability for remitting to the proper states any taxes collected;

6 (f) When registering, the retailer that is registered
7 under the agreement may select one of the following methods of
8 remittances or other method allowed by state law to remit the taxes
9 collected:

10 (i) Model 1, wherein a seller selects a certified service
11 provider as an agent to perform all the seller's sales or use tax
12 functions, other than the seller's obligation to remit tax on its
13 own purchases;

14 (ii) Model 2, wherein a seller selects a certified
15 automated system to use which calculates the amount of tax due on a
16 transaction; and

17 (iii) Model 3, wherein a seller utilizes its own
18 proprietary automated sales tax system that has been certified
19 as a certified automated system; and

20 (g) Sellers who register within twelve months after this
21 state's first approval of a certified service provider are relieved
22 from liability, including the local option tax, for tax not
23 collected or paid if the seller was not registered between October
24 1, 2004, and September 30, 2005. Such relief from liability shall
25 be in accordance with the terms of the agreement;

26 (5) No nexus attribution. The state agrees that
27 registration with the central registration system and the

1 collection of sales and use taxes in the state will not be used as
2 a factor in determining whether the seller has nexus with the state
3 for any tax at any time;

4 (6) Local sales and use taxes. The agreement requires
5 the reduction of the burdens of complying with local sales and use
6 taxes as provided in sections 13-319, 13-324, 13-326, 77-2701.03,
7 77-27,142, 77-27,143, and 77-27,144 that require the following:

8 (a) No variation between the state and local tax bases;

9 (b) Statewide administration of all sales and use taxes
10 levied by local jurisdictions within the state so that sellers
11 collecting and remitting these taxes will not have to register or
12 file returns with, remit funds to, or be subject to independent
13 audits from local taxing jurisdictions;

14 (c) Limitations on the frequency of changes in the local
15 sales and use tax rates and setting effective dates for the
16 application of local jurisdictional boundary changes to local sales
17 and use taxes; and

18 (d) Uniform notice of changes in local sales and use
19 tax rates and of changes in the boundaries of local taxing
20 jurisdictions;

21 (7) Complete a taxability matrix approved by the
22 governing board. (a) Notice of changes in the taxability of the
23 products or services listed will be provided as required by the
24 governing board.

25 (b) The entries in the matrix shall be provided and
26 maintained in a data base that is in a downloadable format approved
27 by the governing board.

1 (c) Sellers, model 2 sellers, and certified service
2 providers are relieved from liability, including the local option
3 tax, for having charged and collected the incorrect amount of sales
4 or use tax resulting from the seller or certified service provider
5 relying on erroneous data provided by the member state in the
6 taxability matrix or for relying on product-based classifications
7 that have been reviewed and approved by the state. The state shall
8 notify the certified service provider or model 2 seller if an item
9 or transaction is incorrectly classified as to its taxability.

10 (d) Purchasers are relieved from liability for penalty
11 for having failed to pay the correct amount of tax resulting from
12 the purchaser's reliance on erroneous data provided by the member
13 state in the taxability matrix or rates and boundaries data bases
14 or for relying on product-based classifications that have been
15 reviewed and approved by the state;

16 (8) Monetary allowances. The state agrees to allow any
17 monetary allowances that are to be provided by the states to
18 sellers or certified service providers in exchange for collecting
19 sales and use taxes as provided in Article VI of the agreement;

20 (9) State compliance. The agreement requires the state to
21 certify compliance with the terms of the agreement prior to joining
22 and to maintain compliance, under the laws of the member state,
23 with all provisions of the agreement while a member;

24 (10) Consumer privacy. The state hereby adopts a uniform
25 policy for certified service providers that protects the privacy of
26 consumers and maintains the confidentiality of tax information as
27 provided in section 77-2711; and

1 (11) Advisory councils. The state agrees to
2 the recognition of an advisory council of private-sector
3 representatives and an advisory council of member and nonmember
4 state representatives to consult with in the administration of the
5 agreement.

6 Sec. 12. Section 77-2715.07, Revised Statutes Cumulative
7 Supplement, 2008, is amended to read:

8 77-2715.07 (1) There shall be allowed to qualified
9 resident individuals as a nonrefundable credit against the income
10 tax imposed by the Nebraska Revenue Act of 1967:

11 (a) A credit equal to the federal credit allowed under
12 section 22 of the Internal Revenue Code; and

13 (b) A credit for taxes paid to another state as provided
14 in section 77-2730.

15 (2) There shall be allowed to qualified resident
16 individuals against the income tax imposed by the Nebraska Revenue
17 Act of 1967:

18 (a) For returns filed reporting federal adjusted
19 gross incomes of greater than twenty-nine thousand dollars, a
20 nonrefundable credit equal to twenty-five percent of the federal
21 credit allowed under section 21 of the Internal Revenue Code of
22 1986, as amended;

23 (b) For returns filed reporting federal adjusted gross
24 income of twenty-nine thousand dollars or less, a refundable credit
25 equal to a percentage of the federal credit allowable under section
26 21 of the Internal Revenue Code of 1986, as amended, whether or
27 not the federal credit was limited by the federal tax liability.

1 The percentage of the federal credit shall be one hundred percent
2 for incomes not greater than twenty-two thousand dollars, and
3 the percentage shall be reduced by ten percent for each one
4 thousand dollars, or fraction thereof, by which the reported
5 federal adjusted gross income exceeds twenty-two thousand dollars;

6 (c) ~~A refundable credit for individuals who qualify for~~
7 ~~an income tax credit as an owner of agricultural assets under the~~
8 ~~Beginning Farmer Tax Credit Act for all taxable years beginning or~~
9 ~~deemed to begin on or after January 1, 2001, under the Internal~~
10 ~~Revenue Code of 1986, as amended; and a refundable credit as~~
11 ~~provided in section 77-5209.01 for individuals who qualify for an~~
12 ~~income tax credit as a qualified beginning farmer or livestock~~
13 ~~producer under the Beginning Farmer Tax Credit Act for all taxable~~
14 ~~years beginning or deemed to begin on or after January 1, 2006,~~
15 ~~under the Internal Revenue Code of 1986, as amended;~~

16 (d) A refundable credit for individuals who qualify for
17 an income tax credit under the Nebraska Advantage Microenterprise
18 Tax Credit Act or the Nebraska Advantage Research and Development
19 Act; and

20 (e) A refundable credit equal to ten percent of the
21 federal credit allowed under section 32 of the Internal Revenue
22 Code of 1986, as amended.

23 (3) There shall be allowed to all individuals as a
24 nonrefundable credit against the income tax imposed by the Nebraska
25 Revenue Act of 1967:

26 (a) A credit for personal exemptions allowed under
27 section 77-2716.01;

1 (b) A credit for contributions to certified community
2 betterment programs as provided in the Community Development
3 Assistance Act. Each partner, each shareholder of an electing
4 subchapter S corporation, each beneficiary of an estate or trust,
5 or each member of a limited liability company shall report his or
6 her share of the credit in the same manner and proportion as he
7 or she reports the partnership, subchapter S corporation, estate,
8 trust, or limited liability company income; and

9 (c) A credit for investment in a biodiesel facility as
10 provided in section 77-27,236.

11 (4) There shall be allowed as a credit against the income
12 tax imposed by the Nebraska Revenue Act of 1967:

13 (a) A credit to all resident estates and trusts for taxes
14 paid to another state as provided in section 77-2730; ~~and~~

15 (b) A credit to all estates and trusts for contributions
16 to certified community betterment programs as provided in the
17 Community Development Assistance Act; ~~and-~~

18 (c) A refundable credit for individuals who qualify for
19 an income tax credit as an owner of agricultural assets under the
20 Beginning Farmer Tax Credit Act for all taxable years beginning
21 or deemed to begin on or after January 1, 2009, under the
22 Internal Revenue Code of 1986, as amended. The credit allowed
23 for each partner, shareholder, member, or beneficiary of a
24 partnership, corporation, limited liability company, or estate
25 or trust qualifying for an income tax credit as an owner of
26 agricultural assets under the Beginning Farmer Tax Credit Act
27 shall be equal to the partner's, shareholder's, member's, or

1 beneficiary's portion of the amount of tax credit distributed
2 pursuant to subsection (4) of section 77-5211.

3 (5) (a) For all taxable years beginning on or after
4 January 1, 2007, and before January 1, 2009, under the Internal
5 Revenue Code of 1986, as amended, there shall be allowed to each
6 partner, shareholder, member, or beneficiary of a partnership,
7 subchapter S corporation, limited liability company, or estate or
8 trust a nonrefundable credit against the income tax imposed by
9 the Nebraska Revenue Act of 1967 equal to fifty percent of the
10 partner's, shareholder's, member's, or beneficiary's portion of the
11 amount of franchise tax paid to the state under sections 77-3801 to
12 77-3807 by a financial institution.

13 (b) For all taxable years beginning on or after January
14 1, 2009, under the Internal Revenue Code of 1986, as amended,
15 there shall be allowed to each partner, shareholder, member, or
16 beneficiary of a partnership, subchapter S corporation, limited
17 liability company, or estate or trust a nonrefundable credit
18 against the income tax imposed by the Nebraska Revenue Act of 1967
19 equal to the partner's, shareholder's, member's, or beneficiary's
20 portion of the amount of franchise tax paid to the state under
21 sections 77-3801 to 77-3807 by a financial institution.

22 (c) Each partner, shareholder, member, or beneficiary
23 shall report his or her share of the credit in the same manner
24 and proportion as he or she reports the partnership, subchapter S
25 corporation, limited liability company, or estate or trust income.
26 If any partner, shareholder, member, or beneficiary cannot fully
27 utilize the credit for that year, the credit may not be carried

1 forward or back.

2 Sec. 13. Section 77-2761, Reissue Revised Statutes of
3 Nebraska, is amended to read:

4 77-2761 An income tax return with respect to the income
5 tax imposed by the provisions of the Nebraska Revenue Act of 1967
6 shall be made by the following:

7 (1) Every resident individual who is required to file a
8 federal income tax return for the taxable year;

9 (2) Every nonresident individual who has income from
10 sources in this state;

11 (3) Every resident estate or trust which is required to
12 file a federal income tax return except a simple trust not required
13 to file under subsection (2) of section 77-2717;

14 (4) Every nonresident estate or trust which has taxable
15 income from sources within this state;

16 (5) Every corporation or any other entity taxed as a
17 corporation under the Internal Revenue Code which is required
18 to file a federal income tax return except the small business
19 corporations not required to file under subsection ~~(6)~~ (7) of
20 section 77-2734.01;

21 (6) Every limited liability company having one or more
22 nonresident members or with taxable income derived from sources
23 outside the state except the limited liability companies not
24 required to file under subsection ~~(6)~~ (7) of section 77-2734.01;
25 and

26 (7) Every partnership having one or more nonresident
27 partners or with taxable income derived from sources outside the

1 state.

2 Sec. 14. Section 77-2780, Revised Statutes Cumulative
3 Supplement, 2008, is amended to read:

4 77-2780 The action of the Tax Commissioner on the
5 taxpayer's protest shall be final upon the expiration of ~~sixty~~
6 thirty days after the date when the Tax Commissioner mails notice
7 of his or her action to the taxpayer unless within this period the
8 taxpayer seeks review of the Tax Commissioner's determination as
9 provided in the Nebraska Revenue Act of 1967.

10 Sec. 15. Section 77-5211, Revised Statutes Cumulative
11 Supplement, 2008, is amended to read:

12 77-5211 (1) Except as otherwise disallowed under
13 subsection (5) of this section, an owner of agricultural assets
14 shall be allowed a credit to be applied against the state income
15 tax liability of such owner for agricultural assets rented on a
16 rental agreement basis, including cash rent of agricultural assets
17 or cash equivalent of a share-rent rental, to qualified beginning
18 farmers or livestock producers. Such asset shall be rented at
19 prevailing community rates as determined by the board.

20 (2) The credit allowed shall be for renting agricultural
21 assets used for farming or livestock production. Such credit
22 shall be granted by the Department of Revenue only after approval
23 and certification by the board and a written three-year rental
24 agreement for such assets is entered into between an owner of
25 agricultural assets and a qualified beginning farmer or livestock
26 producer. An owner of agricultural assets or qualified beginning
27 farmer or livestock producer may terminate such agreement for

1 reasonable cause upon approval by the board. If an agreement is
2 terminated without fault on the part of the owner of agricultural
3 assets as determined by the board, the tax credit shall not be
4 retroactively disallowed. If an agreement is terminated with fault
5 on the part of the owner of agricultural assets as determined by
6 the board, any prior tax credits claimed by such owner shall be
7 disallowed and recaptured and shall be immediately due and payable
8 to the State of Nebraska.

9 (3) A credit may be granted to an owner of agricultural
10 assets for renting agricultural assets, including cash rent of
11 agricultural assets or cash equivalent of a share-rent agreement,
12 to any qualified beginning farmer or livestock producer for a
13 period of three years. An owner of agricultural assets shall not be
14 eligible for further credits under the Beginning Farmer Tax Credit
15 Act unless the rental agreement is terminated prior to the end of
16 the three-year period through no fault of the owner of agricultural
17 assets. If the board finds that such a termination was not the
18 fault of the owner of agricultural assets, it may approve the owner
19 for credits arising from a subsequent qualifying rental agreement
20 with a different qualified beginning farmer or livestock producer.

21 (4) Any credit allowable to a partnership, a corporation,
22 a ~~syndicate~~, limited liability company, or an estate or trust
23 may be distributed to the partners, members, shareholders, or
24 beneficiaries. Any credit distributed shall be distributed in the
25 same manner as income is distributed.

26 (5) The credit allowed under this section shall not be
27 allowed to an owner of agricultural assets for a rental agreement

1 with a beginning farmer or livestock producer who is a relative,
2 as defined in section 36-702, of the owner of agricultural assets
3 or of a partner, member, shareholder, or trustee of the owner
4 of agricultural assets unless the rental agreement is included in
5 a written succession plan. Such succession plan shall be in the
6 form of a written contract or other instrument legally binding the
7 parties to a process and timetable for the transfer of agricultural
8 assets from the owner of agricultural assets to the beginning
9 farmer or livestock producer. The succession plan shall provide
10 for the transfer of assets to be completed within a period of
11 no longer than thirty years, except that when the asset to be
12 transferred is land owned by an individual, the period of transfer
13 may be for a period up to the date of death of the owner. The
14 owner of agricultural assets shall be allowed the credit provided
15 for qualified rental agreements under this section if the board
16 certifies the plan as providing a reasonable manner and probability
17 of successful transfer.

18 Sec. 16. Sections 1 and 17 of this act become operative
19 on July 1, 2009. Sections 2, 4, 5, 6, 7, 8, 9, 10, 11, 14, and 20
20 of this act become operative on October 1, 2009. Sections 3 and 18
21 of this act become operative on January 1, 2010. The other sections
22 of this act become operative on their effective date.

23 Sec. 17. Original section 66-1521, Revised Statutes
24 Cumulative Supplement, 2008, is repealed.

25 Sec. 18. Original section 77-1784, Revised Statutes
26 Cumulative Supplement, 2008, is repealed.

27 Sec. 19. Original section 77-2761, Reissue Revised

1 Statutes of Nebraska, and sections 77-2715.07 and 77-5211, Revised
2 Statutes Cumulative Supplement, 2008, are repealed.

3 Sec. 20. Original sections 77-2701.03 and 77-2704.52,
4 Reissue Revised Statutes of Nebraska, and sections 77-1783.01,
5 77-2701.16, 77-2701.24, 77-2703.04, 77-2704.09, 77-2711,
6 77-2712.05, and 77-2780, Revised Statutes Cumulative Supplement,
7 2008, are repealed.

8 Sec. 21. Since an emergency exists, this act takes effect
9 when passed and approved according to law.

10 2. On page 1, strike lines 2 through 10 and
11 insert "sections 77-2701.03, 77-2704.52, and 77-2761, Reissue
12 Revised Statutes of Nebraska, and sections 66-1521, 77-1783.01,
13 77-1784, 77-2701.16, 77-2701.24, 77-2703.04, 77-2704.09, 77-2711,
14 77-2712.05, 77-2715.07, 77-2780, and 77-5211, Revised Statutes
15 Cumulative Supplement, 2008; to change provisions relating to
16 administrative costs, tax payments, tax returns, sales tax, and
17 income tax; to provide operative dates; to repeal the original
18 sections; and to declare an emergency."