

LEGISLATURE OF NEBRASKA
ONE HUNDRED FIRST LEGISLATURE
SECOND SESSION
LEGISLATIVE BILL 1053

Introduced by Pahls, 31.

Read first time January 21, 2010

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections
2 77-2701 and 77-2701.04, Reissue Revised Statutes of
3 Nebraska; to exempt prepared food and meals, furniture
4 and appliances, computer software and hardware and
5 electronic devices, and clothing from sales tax; to
6 harmonize provisions; to provide an operative date; and
7 to repeal the original sections.
8 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-2701, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 77-2701 Sections 77-2701 to 77-27,135.01 and 77-27,228 to
4 77-27,236 and sections 3 to 5 of this act shall be known and may be
5 cited as the Nebraska Revenue Act of 1967.

6 Sec. 2. Section 77-2701.04, Reissue Revised Statutes of
7 Nebraska, is amended to read:

8 77-2701.04 For purposes of sections 77-2701.04 to
9 77-2713 and sections 3 to 5 of this act, unless the context
10 otherwise requires, the definitions found in sections 77-2701.05 to
11 77-2701.53 shall be used.

12 Sec. 3. Sales and use taxes shall not be imposed on the
13 gross receipts from the sale of and the storage, use, or other
14 consumption in this state of prepared food or meals for human
15 consumption.

16 Sec. 4. Sales and use taxes shall not be imposed on the
17 gross receipts from the sale, lease, or rental of and the storage,
18 use, or other consumption in this state of furniture or appliances
19 intended for household, business, or other purposes.

20 Sec. 5. Sales and use taxes shall not be imposed on the
21 gross receipts from the sale, lease, or rental of and the storage,
22 use, or other consumption in this state of computer software
23 or hardware and computer, MPEG-1, MP3, or global positioning
24 peripheral devices or equipment.

25 Sec. 6. Sales and use taxes shall not be imposed on the

1 gross receipts from the sale, lease, or rental of and the storage,
2 use, or other consumption in this state of clothing.

3 Sec. 7. This act becomes operative on October 1, 2010.

4 Sec. 8. Original sections 77-2701 and 77-2701.04, Reissue
5 Revised Statutes of Nebraska, are repealed.