

AMENDMENTS TO LB 104

Introduced by Revenue

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

3 Section 1. Section 77-5715, Revised Statutes Cumulative
4 Supplement, 2012, is amended to read:

5 77-5715 (1) For a tier 2, tier 3, tier 4, or tier 5
6 project, qualified business means any business engaged in:

7 (a) The conducting of research, development, or testing
8 for scientific, agricultural, animal husbandry, food product, or
9 industrial purposes;

10 (b) The performance of data processing,
11 telecommunication, insurance, or financial services. For purposes
12 of this subdivision, financial services includes only financial
13 services provided by any financial institution subject to tax
14 under Chapter 77, article 38, or any person or entity licensed by
15 the Department of Banking and Finance or the federal Securities
16 and Exchange Commission and telecommunication services includes
17 community antenna television service, Internet access, satellite
18 ground station, call center, or telemarketing;

19 (c) The assembly, fabrication, manufacture, or processing
20 of tangible personal property;

21 (d) The administrative management of the taxpayer's
22 activities, including headquarter facilities relating to such
23 activities or the administrative management of any of the

1 activities of any business entity or entities in which the taxpayer
2 or a group of its shareholders holds any direct or indirect
3 ownership interest of at least ten percent, including headquarter
4 facilities relating to such activities;

5 (e) The storage, warehousing, distribution,
6 transportation, or sale of tangible personal property;

7 (f) The sale of tangible personal property if the
8 taxpayer derives at least seventy-five percent or more of the
9 sales or revenue attributable to such activities relating to the
10 project from sales to consumers who are not related persons and are
11 located outside the state;

12 (g) The sale of software development services, computer
13 systems design, product testing services, or guidance or
14 surveillance systems design services or the licensing of technology
15 if the taxpayer derives at least seventy-five percent of the sales
16 or revenue attributable to such activities relating to the project
17 from sales or licensing either to customers who are not related
18 persons and located outside the state or to the United States
19 Government, including sales of such services, systems, or products
20 delivered by providing the customer with software or access to
21 software over the Internet or by other electronic means, regardless
22 of whether the software or data accessed by customers is stored on
23 a computer owned by the applicant, the customer, or a third party
24 and regardless of whether the computer storing the software or data
25 is located at the project;

26 (h) The research, development, and maintenance of an
27 Internet web portal. For purposes of this subdivision, Internet web

1 portal means an Internet site that allows users to access, search,
2 and navigate the Internet;

3 (i) The research, development, and maintenance of a data
4 center; ~~or~~

5 (j) The production of electricity by using one or more
6 sources of renewable energy to produce electricity for sale. For
7 purposes of this subdivision, sources of renewable energy includes,
8 but is not limited to, wind, solar, geothermal, hydroelectric,
9 biomass, and transmutation of elements; or

10 ~~(j)~~ (k) Any combination of the activities listed in this
11 subsection.

12 (2) For a tier 1 project, qualified business means any
13 business engaged in:

14 (a) The conducting of research, development, or testing
15 for scientific, agricultural, animal husbandry, food product, or
16 industrial purposes;

17 (b) The assembly, fabrication, manufacture, or processing
18 of tangible personal property;

19 (c) The sale of software development services, computer
20 systems design, product testing services, or guidance or
21 surveillance systems design services or the licensing of technology
22 if the taxpayer derives at least seventy-five percent of the sales
23 or revenue attributable to such activities relating to the project
24 from sales or licensing either to customers who are not related
25 persons and are located outside the state or to the United States
26 Government, including sales of such services, systems, or products
27 delivered by providing the customer with software or access to

1 software over the Internet or by other electronic means, regardless
2 of whether the software or data accessed by customers is stored on
3 a computer owned by the applicant, the customer, or a third party
4 and regardless of whether the computer storing the software or data
5 is located at the project; or

6 (d) Any combination of activities listed in this
7 subsection.

8 (3) For a tier 6 project, qualified business means any
9 business except a business excluded by subsection (4) of this
10 section.

11 (4) Except for business activity described in subdivision
12 (1)(f) of this section, qualified business does not include any
13 business activity in which eighty percent or more of the total
14 sales are sales to the ultimate consumer of (a) food prepared
15 for immediate consumption or (b) tangible personal property which
16 is not assembled, fabricated, manufactured, or processed by the
17 taxpayer or used by the purchaser in any of the activities listed
18 in subsection (1) or (2) of this section.

19 Sec. 2. Original section 77-5715, Revised Statutes
20 Cumulative Supplement, 2012, is repealed.

21 Sec. 3. Since an emergency exists, this act takes effect
22 when passed and approved according to law.