

LEGISLATURE OF NEBRASKA
ONE HUNDRED FOURTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 419

Introduced by Mello, 5; Craighead, 6; Davis, 43; Haar, 21; Harr, 8;
Krist, 10; Morfeld, 46; Nordquist, 7; Pansing Brooks, 28;
Schilz, 47; Schumacher, 22; Smith, 14; Stinner, 48;
Watermeier, 1; Williams, 36.

Read first time January 16, 2015

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend sections
- 2 77-2701 and 77-2701.04, Revised Statutes Cumulative Supplement,
- 3 2014; to exempt sales and purchases by zoos and aquariums from sales
- 4 and use taxes as prescribed; to harmonize provisions; to provide an
- 5 operative date; and to repeal the original sections.
- 6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-2701, Revised Statutes Cumulative Supplement,
2 2014, is amended to read:

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

6 Sec. 2. Section 77-2701.04, Revised Statutes Cumulative Supplement,
7 2014, is amended to read:

8 77-2701.04 For purposes of sections 77-2701.04 to 77-2713 and
9 section 3 of this act, unless the context otherwise requires, the
10 definitions found in sections 77-2701.05 to 77-2701.55 shall be used.

11 Sec. 3. Sales and use taxes shall not be imposed on the gross
12 receipts from the sale, lease, or rental of and the storage, use, or
13 other consumption in this state of any sale or purchase by any zoo or
14 aquarium accredited by the Association of Zoos and Aquariums.

15 Sec. 4. This act becomes operative on January 1, 2016.

16 Sec. 5. Original sections 77-2701 and 77-2701.04, Revised Statutes
17 Cumulative Supplement, 2014, are repealed.