

LEGISLATIVE BILL 419

Approved by the Governor May 27, 2015

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.

A BILL FOR AN ACT relating to revenue and taxation; to amend sections 77-2701 and 77-2701.04, Revised Statutes Cumulative Supplement, 2014; to exempt certain sales and purchases by certain zoos and aquariums from sales and use taxes as prescribed; to harmonize provisions; to provide an operative date; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,

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

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

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

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

Sec. 3. Sales and use taxes shall not be imposed on the gross receipts from the sale, lease, or rental of and the storage, use, or other consumption in this state of any sale of a membership in or an admission to or any purchase by a nationally accredited zoo or aquarium operated by a public agency or nonprofit corporation primarily for educational, scientific, or tourism purposes.

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

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 Original sections 77-2701 and 77-2701.04, Revised Statutes Cumulative Supplement, 2014, are repealed.