

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FIFTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 325**

Introduced by Harr, 8.

Read first time January 12, 2017

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 2016; to exempt certain purchases of energy star qualified products
- 4 from sales and use taxes; 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 2016, is amended to read:

3 77-2701 Sections 77-2701 to 77-27,135.01, 77-27,235, 77-27,236, and  
4 77-27,238 and section 3 of this act shall be known and may be cited as  
5 the Nebraska Revenue Act of 1967.

6 Sec. 2. Section 77-2701.04, Revised Statutes Cumulative Supplement,  
7 2016, 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. (1) 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 an energy star qualified product with  
14 a sales price of one thousand five hundred dollars or less which is  
15 purchased for noncommercial home or personal use. The exemption provided  
16 in this section shall apply only to sales occurring during the period of  
17 time commencing at 12:01 a.m. on the first Friday in October and  
18 concluding at 12:00 midnight on the first Sunday after the first Friday  
19 in October.

20 (2) As used in this section, energy star qualified product means any  
21 dishwasher, clothes washer, clothes dryer, air conditioner, furnace,  
22 water heater, ceiling fan, fluorescent light bulb, dehumidifier,  
23 refrigerator, door, or window that (a) meets the energy efficiency  
24 guidelines set by the United States Environmental Protection Agency and  
25 the United States Department of Energy and (b) is authorized to carry the  
26 energy star label.

27 (3) The exemption provided in this section shall not apply to energy  
28 star qualified products purchased for trade, business, or resale.

29 (4) The Tax Commissioner may adopt and promulgate any rules and  
30 regulations necessary to implement and administer this section.

31 Sec. 4. This act becomes operative on October 1, 2017.

- 1           Sec. 5. Original sections 77-2701 and 77-2701.04, Revised Statutes
- 2 Cumulative Supplement, 2016, are repealed.