

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FIFTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 798**

Introduced by McDonnell, 5.

Read first time January 04, 2018

Committee: Revenue

1 A BILL FOR AN ACT relating to revenue and taxation; to amend section  
2 77-2701.04, Revised Statutes Cumulative Supplement, 2016, and  
3 section 77-2701, Revised Statutes Supplement, 2017; to provide a  
4 sales and use tax exemption for feminine hygiene products; to  
5 harmonize provisions; to provide an operative date; and to repeal  
6 the original sections.

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

1 Section 1. Section 77-2701, Revised Statutes Supplement, 2017, is  
2 amended to read:

3 77-2701 Sections 77-2701 to 77-27,135.01, 77-27,222, 77-27,235,  
4 77-27,236, and 77-27,238 and section 3 of this act shall be known and may  
5 be cited as 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 feminine hygiene products.

14 (2) For purposes of this section, feminine hygiene product means a  
15 menstrual pad, tampon, menstrual cup, or menstrual sponge.

16 Sec. 4. This act becomes operative on October 1, 2018.

17 Sec. 5. Original section 77-2701.04, Revised Statutes Cumulative  
18 Supplement, 2016, and section 77-2701, Revised Statutes Supplement, 2017,  
19 are repealed.