

AMENDMENTS TO LB34

Introduced by Revenue.

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

3           Sec. 42. Section 77-2701.16, Revised Statutes Cumulative Supplement,  
4 2022, is amended to read:

5           77-2701.16 (1) Gross receipts means the total amount of the sale or  
6 lease or rental price, as the case may be, of the retail sales of  
7 retailers.

8           (2) Gross receipts of every person engaged as a public utility  
9 specified in this subsection, as a community antenna television service  
10 operator, or as a satellite service operator or any person involved in  
11 connecting and installing services defined in subdivision (2)(a), (b), or  
12 (d) of this section means:

13           (a)(i) In the furnishing of telephone communication service, other  
14 than mobile telecommunications service as described in section  
15 77-2703.04, the gross income received from furnishing ancillary services,  
16 ~~except for conference bridging services,~~ and intrastate and interstate  
17 telecommunications services, except for value-added, nonvoice data  
18 service.

19           (ii) In the furnishing of mobile telecommunications service as  
20 described in section 77-2703.04, the gross income received from  
21 furnishing mobile telecommunications service that originates and  
22 terminates in the same state to a customer with a place of primary use in  
23 Nebraska;

24           (b) In the furnishing of telegraph service, the gross income  
25 received from the furnishing of intrastate and interstate telegraph  
26 services;

27           (c)(i) In the furnishing of gas, sewer, water, and electricity

1 service, other than electricity service to a customer-generator as  
2 defined in section 70-2002, the gross income received from the furnishing  
3 of such services upon billings or statements rendered to consumers for  
4 such utility services.

5 (ii) In the furnishing of electricity service to a customer-  
6 generator as defined in section 70-2002, the net energy use upon billings  
7 or statements rendered to customer-generators for such electricity  
8 service;

9 (d) In the furnishing of community antenna television service or  
10 satellite service, the gross income received from the furnishing of such  
11 community antenna television service as regulated under sections 18-2201  
12 to 18-2205 or 23-383 to 23-388 or satellite service; and

13 (e) The gross income received from the provision, installation,  
14 construction, servicing, or removal of property used in conjunction with  
15 the furnishing, installing, or connecting of any public utility services  
16 specified in subdivision (2)(a) or (b) of this section or community  
17 antenna television service or satellite service specified in subdivision  
18 (2)(d) of this section, except when acting as a subcontractor for a  
19 public utility, this subdivision does not apply to the gross income  
20 received by a contractor electing to be treated as a consumer of building  
21 materials under subdivision (2) or (3) of section 77-2701.10 for any such  
22 services performed on the customer's side of the utility demarcation  
23 point. ~~This subdivision also does not apply to:~~

24 ~~(i) The gross income received by a political subdivision of the~~  
25 ~~state, an electric cooperative, or an electric membership association for~~  
26 ~~the lease or use of, or by a contractor for the construction of or~~  
27 ~~services provided on, electric generation, transmission, distribution, or~~  
28 ~~street lighting structures or facilities owned by a political subdivision~~  
29 ~~of the state, an electric cooperative, or an electric membership~~  
30 ~~association; or~~

31 This subdivision also does not apply to the ~~(ii) The gross income~~

1 received for the lease or use of towers or other structures primarily  
2 used in conjunction with the furnishing of (i) ~~(A)~~ Internet access  
3 services, (ii) ~~(B)~~ agricultural global positioning system locating  
4 services, or (iii) ~~(C)~~ over-the-air radio and television broadcasting  
5 licensed by the Federal Communications Commission, including antennas and  
6 studio transmitter link systems. For purposes of this subdivision, studio  
7 transmitter link system means a system which serves as a conduit to  
8 deliver audio from its origin in a studio to a broadcast transmitter.

9 (3) Gross receipts of every person engaged in selling, leasing, or  
10 otherwise providing intellectual or entertainment property means:

11 (a) In the furnishing of computer software, the gross income  
12 received, including the charges for coding, punching, or otherwise  
13 producing any computer software and the charges for the tapes, disks,  
14 punched cards, or other properties furnished by the seller; and

15 (b) In the furnishing of videotapes, movie film, satellite  
16 programming, satellite programming service, and satellite television  
17 signal descrambling or decoding devices, the gross income received from  
18 the license, franchise, or other method establishing the charge.

19 (4) Gross receipts for providing a service means:

20 (a) The gross income received for building cleaning and maintenance,  
21 pest control, and security;

22 (b) The gross income received for motor vehicle washing, waxing,  
23 towing, and painting;

24 (c) The gross income received for computer software training;

25 (d) The gross income received for installing and applying tangible  
26 personal property if the sale of the property is subject to tax. If any  
27 or all of the charge for installation is free to the customer and is paid  
28 by a third-party service provider to the installer, any tax due on that  
29 part of the activation commission, finder's fee, installation charge, or  
30 similar payment made by the third-party service provider shall be paid  
31 and remitted by the third-party service provider;

1 (e) The gross income received for services of recreational vehicle  
2 parks;

3 (f) The gross income received for labor for repair or maintenance  
4 services performed with regard to tangible personal property the sale of  
5 which would be subject to sales and use taxes, excluding motor vehicles,  
6 except as otherwise provided in section 77-2704.26 ~~or 77-2704.50~~;

7 (g) The gross income received for animal specialty services,  
8 including veterinary services and animal grooming, but excluding  
9 veterinary services or other specialty services performed on livestock as  
10 defined in section 54-183; except (i) veterinary services, (ii) specialty  
11 services performed on livestock as defined in section 54-183, and (iii)  
12 animal grooming performed by a licensed veterinarian or a licensed  
13 veterinary technician in conjunction with medical treatment; and

14 (h) The gross income received for detective services;  ~~-~~

15 (i) The gross income received for storage and moving services;

16 (j) The gross income received for tattoo and body modification  
17 services;

18 (k) The gross income received for nail care services;

19 (l) The gross income received for hair removal services;

20 (m) The gross income received for skin care services;

21 (n) The gross income received for hair care services;

22 (o) The gross income received for the cleaning of clothing,  
23 excluding any amounts exempt pursuant to section 77-2704.14;

24 (p) The gross income received for long-distance passenger  
25 transportation by road, except fixed-route passenger transportation;

26 (q) The gross income received for local taxi service;

27 (r) The gross income received for local passenger transportation by  
28 chartered road vehicles, including limousines and similar luxury  
29 vehicles;

30 (s) The gross income received for sightseeing services by ground  
31 vehicles;

- 1       (t) The gross income received for the services of real estate agents  
2 and real estate appraisers;
- 3       (u) The gross income received for travel agency services;
- 4       (v) The gross income received for tour operator services;
- 5       (w) The gross income received for weight loss services;
- 6       (x) The gross income received for bail bonding services;
- 7       (y) The gross income received for telefloral delivery services;
- 8       (z) The gross income received for seismograph and geophysical  
9 services;
- 10       (aa) The gross income received for water well drilling;
- 11       (bb) The gross income received for loan broker services;
- 12       (cc) The gross income received for real estate management services;
- 13       (dd) The gross income received for real estate title and abstracting  
14 services;
- 15       (ee) The gross income received for the reporting of financial  
16 information for use by investors;
- 17       (ff) The gross income received for dating services;
- 18       (gg) The gross income received for the services of fishing and  
19 hunting guides;
- 20       (hh) The gross income received for providing golf lessons, dance  
21 lessons, or tennis lessons;
- 22       (ii) The gross income received for swimming pool cleaning and  
23 maintenance services;
- 24       (jj) The gross income received for lawn care and landscaping  
25 services;
- 26       (kk) The gross income received for providing credit report  
27 information;
- 28       (ll) The gross income received for the services of employment  
29 agencies and temporary help agencies;
- 30       (mm) The gross income received for interior design and decorating  
31 services;

- 1       (nn) The gross income received for lobbying services;
- 2       (oo) The gross income received for marketing and telemarketing
- 3 services;
- 4       (pp) The gross income received for service of process;
- 5       (qq) The gross income received for public relations services;
- 6       (rr) The gross income received for secretarial and court reporting
- 7 services;
- 8       (ss) The gross income received for telephone answering services;
- 9       (tt) The gross income received for the services of testing
- 10 laboratories, excluding any such services provided as part of medical
- 11 treatment;
- 12       (uu) The gross income received for information services;
- 13       (vv) The gross income received for data processing services;
- 14       (ww) The gross income received for mainframe computer access and
- 15 processing services;
- 16       (xx) The gross income received for providing access to parking lots
- 17 and parking garages;
- 18       (yy) The gross income received for land surveying services;
- 19       (zz) The gross income received for providing chartered flights; and
- 20       (aaa) The gross income received for labor for repair or maintenance
- 21 services performed with regard to railroad rolling stock, motor vehicles,
- 22 watercraft, or aircraft engaged as common or contract carriers.

23       (5) Gross receipts includes the sale of admissions. When an  
24 admission to an activity or a membership constituting an admission is  
25 combined with the solicitation of a contribution, the portion or the  
26 amount charged representing the fair market price of the admission shall  
27 be considered a retail sale subject to the tax imposed by section  
28 77-2703. The organization conducting the activity shall determine the  
29 amount properly attributable to the purchase of the privilege, benefit,  
30 or other consideration in advance, and such amount shall be clearly  
31 indicated on any ticket, receipt, or other evidence issued in connection

1 with the payment.

2 (6) Gross receipts includes the sale of live plants incorporated  
3 into real estate except when such incorporation is incidental to the  
4 transfer of an improvement upon real estate or the real estate.

5 (7) Gross receipts includes the sale of any building materials  
6 annexed to real estate by a person electing to be taxed as a retailer  
7 pursuant to subdivision (1) of section 77-2701.10.

8 (8) Gross receipts includes the sale of and recharge of prepaid  
9 calling service and prepaid wireless calling service.

10 (9) Gross receipts includes the retail sale of digital audio works,  
11 digital audiovisual works, digital codes, and digital books delivered  
12 electronically if the products are taxable when delivered on tangible  
13 storage media. A sale includes the transfer of a permanent right of use,  
14 the transfer of a right of use that terminates on some condition, and the  
15 transfer of a right of use conditioned upon the receipt of continued  
16 payments.

17 (10) Gross receipts includes any receipts from sales of tangible  
18 personal property made over a multivendor marketplace platform that acts  
19 as the intermediary by facilitating sales between a seller and the  
20 purchaser and that, either directly or indirectly through agreements or  
21 arrangements with third parties, collects payment from the purchaser and  
22 transmits payment to the seller.

23 (11) Gross receipts does not include:

24 (a) The amount of any rebate granted by a motor vehicle or motorboat  
25 manufacturer or dealer at the time of sale of the motor vehicle or  
26 motorboat, which rebate functions as a discount from the sales price of  
27 the motor vehicle or motorboat; or

28 (b) The price of property or services returned or rejected by  
29 customers when the full sales price is refunded either in cash or credit.