

AMENDMENTS TO LB34

Introduced by Revenue.

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

3 Sec. 49. (1) For purposes of this section:

4 (a) Motor vehicle means any self-propelled vehicle that is designed
5 primarily for travel on public roads and that is generally and commonly
6 used to transport persons and property over public roads or a low-speed
7 electric vehicle. Motor vehicle does not include personal delivery
8 devices, electric bicycles, electric scooters, low-power scooters,
9 wheelchairs, or vehicles moved solely by human power;

10 (b) Personal delivery device means an autonomously operated robot
11 that:

12 (i) Is designed and manufactured for the purpose of transporting
13 tangible personal property primarily on sidewalks, crosswalks, and other
14 public rights-of-way that are typically used by pedestrians;

15 (ii) Weighs no more than five hundred fifty pounds, excluding any
16 tangible personal property being transported; and

17 (iii) Is operated at speeds of less than ten miles per hour when on
18 sidewalks, crosswalks, and other public rights-of-way that are typically
19 used by pedestrians;

20 (c) Retail delivery means a retail sale of tangible personal
21 property for delivery by a motor vehicle to the purchaser at a location
22 in this state that includes at least one item of tangible personal
23 property that is subject to the sales and use tax. Each such retail sale
24 is a single retail delivery regardless of the number of shipments
25 necessary to deliver the tangible personal property purchased;

26 (d) Tangible personal property means corporeal personal property.
27 Tangible personal property includes all goods, wares, merchandise,

1 products and commodities, and all tangible or corporeal things and
2 substances that are dealt in and capable of being possessed and
3 exchanged. Tangible personal property does not include newspapers or
4 preprinted newspaper supplements that become attached to or inserted in
5 and distributed with such newspapers; and

6 (e) Wholesale sale means a sale to retail merchants, jobbers,
7 dealers, or wholesalers for resale. Wholesale sale does not include sales
8 to users or consumers not for resale.

9 (2) A fee of fifty cents is hereby imposed on every retail delivery
10 of tangible personal property.

11 (3) The fee imposed by this section shall not apply to:

12 (a) Retail delivery of tangible personal property that is exempt
13 from sales and use taxes;

14 (b) Retail delivery by any entity that is exempt from sales and use
15 taxes;

16 (c) Retail delivery by a new business during the year such business
17 was formed;

18 (d) Retail delivery by a business during any year when the business
19 had less than five hundred thousand dollars in retail sales for the
20 previous year; and

21 (e) Delivery of tangible personal property that is a wholesale sale.

22 (4) The fee shall be paid by the purchaser or seller, collected by
23 the seller, and remitted to and enforced by the Department of Revenue.

24 (5) All fees remitted to the Department of Revenue under this
25 section shall be remitted to the State Treasurer for credit to the
26 General Fund.

27 (6) The Department of Revenue may adopt and promulgate rules and
28 regulations to carry out this section.