

LEGISLATURE OF NEBRASKA
ONE HUNDRED THIRD LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 809

Introduced by Coash, 27; Harr, 8.

Read first time January 10, 2014

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections
2 77-2701 and 77-2701.04, Revised Statutes Cumulative
3 Supplement, 2012; to exempt purchases made by a historic
4 automobile museum from sales and use taxes; to harmonize
5 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 Cumulative
2 Supplement, 2012, is amended to read:

3 77-2701 Sections 77-2701 to 77-27,135.01 and 77-27,228 to
4 77-27,236 and section 3 of this act shall be known and may be cited
5 as the Nebraska Revenue Act of 1967.

6 Sec. 2. Section 77-2701.04, Revised Statutes Cumulative
7 Supplement, 2012, is amended to read:

8 77-2701.04 For purposes of sections 77-2701.04 to 77-2713
9 and 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
12 the gross receipts from the sale, lease, or rental of and the
13 storage, use, or other consumption in this state of purchases of
14 items which are displayed or held for display by any historic
15 automobile museum and which are reasonably related to the general
16 purpose of such historic automobile museum.

17 (2) For purposes of this section, historic automobile
18 museum means a museum as defined in section 51-702 that:

19 (a) Is used to maintain and exhibit to the public a
20 collection of at least two hundred motor vehicles; and

21 (b) Was open to the public an average of four or more
22 hours per week during the previous calendar year.

23 (3) A museum in its first year of existence may qualify
24 as a historic automobile museum under this section without complying
25 with subdivision (2)(b) of this section if all other requirements of

1 subsection (2) of this section are met.

2 (4) If a museum that has claimed an exemption under this
3 section fails to qualify as a historic automobile museum, such museum
4 shall be subject to a deficiency determination under section 77-2709
5 and notice of such deficiency determination may be served or mailed
6 within the applicable period provided in subdivision (5)(c) of
7 section 77-2709.

8 Sec. 4. This act becomes operative on October 1, 2014.

9 Sec. 5. Original sections 77-2701 and 77-2701.04, Revised
10 Statutes Cumulative Supplement, 2012, are repealed.