

LEGISLATURE OF NEBRASKA
ONE HUNDRED FOURTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 653

Introduced by Johnson, 23; Kolowski, 31; Nordquist, 7.

Read first time January 21, 2015

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 2014; 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 2014, is amended to read:

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

6 Sec. 2. Section 77-2701.04, Revised Statutes Cumulative Supplement,
7 2014, 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 first
12 two thousand five hundred dollars of the sales price on the purchase of
13 energy star qualified products used for noncommercial home or personal
14 use. The exemption provided by this section shall apply only to sales
15 commencing at 12:01 a.m. on the first Friday in October and concluding at
16 12:00 midnight on the first Sunday after the first Friday in October.

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

23 (3) The exemption provided in this section shall not apply to
24 purchases of energy star qualified products purchased for trade,
25 business, or resale.

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

28 Sec. 4. This act becomes operative on October 1, 2015.

29 Sec. 5. Original sections 77-2701 and 77-2701.04, Revised Statutes
30 Cumulative Supplement, 2014, are repealed.