

LEGISLATURE OF NEBRASKA
ONE HUNDRED FIFTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 63

Introduced by Scheer, 19.

Read first time January 05, 2017

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
- 2 77-2704.10, Revised Statutes Cumulative Supplement, 2016; to
- 3 eliminate a sales and use tax exemption relating to political
- 4 events; to provide an operative date; and to repeal the original
- 5 section.
- 6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-2704.10, Revised Statutes Cumulative
2 Supplement, 2016, is amended to read:

3 77-2704.10 Sales and use taxes shall not be imposed on the gross
4 receipts from the sale, lease, or rental of and the storage, use, or
5 other consumption in this state of:

6 (1) Prepared food and food and food ingredients served by public or
7 private schools, school districts, student organizations, or parent-
8 teacher associations pursuant to an agreement with the proper school
9 authorities, in an elementary or secondary school or at any institution
10 of higher education, public or private, during the regular school day or
11 at an approved function of any such school or institution. This exemption
12 does not apply to sales by an institution of higher education at any
13 facility or function which is open to the general public;

14 (2) Prepared food and food and food ingredients sold by a church at
15 a function of such church;

16 (3) Prepared food and food and food ingredients served to patients
17 and inmates of hospitals and other institutions licensed by the state for
18 the care of human beings;

19 ~~(4) Prepared food and food and food ingredients sold at a political~~
20 ~~event by ballot question committees, candidate committees, independent~~
21 ~~committees, and political party committees as defined in the Nebraska~~
22 ~~Political Accountability and Disclosure Act or fees and admissions~~
23 ~~charged for such political event;~~

24 (4) ~~(5)~~ Prepared food and food and food ingredients sold to the
25 elderly, handicapped, or recipients of Supplemental Security Income by an
26 organization that actually accepts electronic benefits transfer under
27 regulations issued by the United States Department of Agriculture
28 although it is not necessary for the purchaser to use electronic benefits
29 transfer to pay for the prepared food and food and food ingredients;

30 (5) ~~(6)~~ Fees and admissions charged by a public or private
31 elementary or secondary school and fees and admissions charged by a

1 school district, student organization, or parent-teacher association,
2 pursuant to an agreement with the proper school authorities, in a public
3 or private elementary or secondary school during the regular school day
4 or at an approved function of any such school;

5 ~~(6)~~ (7) Fees and admissions charged for participants in any activity
6 provided by a nonprofit organization that is exempt from income tax under
7 section 501(c)(3) of the Internal Revenue Code of 1986, as amended, which
8 organization conducts statewide sport events with multiple sports for
9 both adults and youth; and

10 ~~(7)~~ (8) Fees and admissions charged for participants in any activity
11 provided by a nonprofit organization that is exempt from income tax under
12 section 501(c)(3) of the Internal Revenue Code of 1986, as amended, which
13 organization is affiliated with a national organization, primarily
14 dedicated to youth development and healthy living, and offers sports
15 instruction and sports leagues or sports events in multiple sports.

16 Sec. 2. This act becomes operative on October 1, 2017.

17 Sec. 3. Original section 77-2704.10, Revised Statutes Cumulative
18 Supplement, 2016, is repealed.