

LEGISLATURE OF NEBRASKA
 ONE HUNDREDTH LEGISLATURE
 FIRST SESSION
LEGISLATIVE BILL 32

Introduced By: Nantkes, 46;
 Read first time: January 4, 2007
 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, 2006; to exempt college textbooks from sales and
 4 use taxes; to define a term; to harmonize provisions; to
 5 provide an operative date; to repeal the original sections;
 6 and to declare an emergency.
 7 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-2701 Revised Statutes Cumulative
2 Supplement, 2006, is amended to read:

3 77-2701. Sections 77-2701 to 77-27,135.01, 77-27,222, and
4 77-27,228 to 77-27,235 and sections 3 and 4 of this act shall be
5 known and may be cited as the Nebraska Revenue Act of 1967.

6 Sec. 2. Section 77-2701.04 Revised Statutes Cumulative
7 Supplement, 2006, is amended to read:

8 77-2701.04. For purposes of sections 77-2701.04 to 77-2713
9 and sections 3 and 4 of this act, unless the context otherwise
10 requires, the definitions found in sections 77-2701.05 to 77-2701.47
11 and section 3 of this act shall be used.

12 Sec. 3. College textbooks means new or used books and
13 related workbooks required or recommended for a course at an
14 institution of higher education.

15 Sec. 4. Sales and use taxes shall not be imposed on the
16 gross receipts from the sales in this state of college textbooks to
17 full-time and part-time students enrolled at institutions of higher
18 education if the student presents a valid student identification
19 card.

20 Sec. 5. This act becomes operative on July 1, 2007.

21 Sec. 6. Original sections 77-2701 and 77-2701.04, Revised
22 Statutes Cumulative Supplement, 2006, are repealed.

23 Sec. 7. Since an emergency exists, this act takes effect
24 when passed and approved according to law.