

AMENDMENTS TO LB984

(Amendments to Standing Committee amendments, AM2130)

Introduced by Linehan, 39.

1 1. On page 13, line 13, before "The" insert "(1)"; and after line 25
2 insert the following new subsection:

3 "(2) A client described in subsection (1) of this section which
4 enters into a contract of construction, improvement, or repair with
5 respect to buyer-based tax-exempt items annexed to real estate without
6 first issuing a purchasing agent authorization to a construction
7 contractor prior to such items being annexed to real estate in the
8 project may apply to the Tax Commissioner for a refund of any sales and
9 use tax paid by the contractor on such items physically annexed to real
10 estate in the construction, improvement, or repair.".