

LEGISLATURE OF NEBRASKA

ONE HUNDRED SECOND LEGISLATURE

FIRST SESSION

**LEGISLATIVE BILL 603**

Introduced by Conrad, 46.

Read first time January 19, 2011

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section  
2 77-2704.10, Reissue Revised Statutes of Nebraska; to  
3 exempt fees and admissions charged by student  
4 organizations at institutions of higher education from  
5 sales taxation; to provide an operative date; and to  
6 repeal the original section.

7 Be it enacted by the people of the State of Nebraska,

1                   Section 1. Section 77-2704.10, Reissue Revised Statutes  
2 of Nebraska, is amended to read:

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

6                   (1) Meals and food products, including soft drinks and  
7 candy, for human consumption served by public or private schools,  
8 school districts, student organizations, or parent-teacher  
9 associations pursuant to an agreement with the proper school  
10 authorities, in an elementary or secondary school or at any  
11 institution of higher education, public or private, during the  
12 regular school day or at an approved function of any such school or  
13 institution, but such exemption shall not apply to sales at any  
14 facility or function which is open to the general public, except that  
15 concession sales by elementary and secondary schools, public or  
16 private, shall be exempt;

17                   (2) Meals and food products, including soft drinks and  
18 candy, for human consumption when sold by a church at a function of  
19 such church;

20                   (3) Meals and food products, including soft drinks and  
21 candy, for human consumption when served to patients and inmates of  
22 hospitals and other institutions licensed by the state for the care  
23 of human beings;

24                   (4) Meals and food products, including soft drinks and  
25 candy, for human consumption when sold at a political event by ballot

1 question committees, candidate committees, independent committees,  
2 and political party committees as defined in the Nebraska Political  
3 Accountability and Disclosure Act or fees and admissions charged for  
4 such political event;

5 (5) Meals and food products sold to the elderly,  
6 handicapped, or recipients of Supplemental Security Income by an  
7 organization that actually accepts electronic benefits transfer or  
8 food coupons under regulations issued by the United States Department  
9 of Agriculture although it is not necessary for the purchaser to use  
10 electronic benefits transfer or food coupons to pay for the meal; ~~and~~

11 (6) Fees and admissions charged by a public or private  
12 elementary or secondary school and fees and admissions charged by a  
13 school district, student organization, or parent-teacher association,  
14 pursuant to an agreement with the proper school authorities, in a  
15 public or private elementary or secondary school during the regular  
16 school day or at an approved function of any such school; and -

17 (7) Fees and admissions charged by a student organization  
18 at any public or private institution of higher education, pursuant to  
19 an agreement with the proper authorities of the institution, at an  
20 approved function of any such institution.

21 Sec. 2. This act becomes operative on October 1, 2011.

22 Sec. 3. Original section 77-2704.10, Reissue Revised  
23 Statutes of Nebraska, is repealed.