

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1023

Introduced by Murman, 38; Brandt, 32; Clements, 2; Juarez, 5; Lippincott, 34; Lonowski, 33; Meyer, G., 17.

Read first time January 13, 2026

Committee: Revenue

1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
2 77-2704.67, Reissue Revised Statutes of Nebraska; to eliminate
3 provisions relating to an exemption from sales and use taxes for zoo
4 and aquarium admissions; to provide an operative date; and to repeal
5 the original section.

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

1 **Section 1.** Section 77-2704.67, Reissue Revised Statutes of Nebraska,
2 is amended to read:

3 77-2704.67 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 any sale of a membership in ~~or an~~
6 ~~admission to~~ or any purchase by a nationally accredited zoo or aquarium
7 operated by a public agency or nonprofit corporation primarily for
8 educational, scientific, or tourism purposes.

9 **Sec. 2.** This act becomes operative on October 1, 2026.

10 **Sec. 3.** Original section 77-2704.67, Reissue Revised Statutes of
11 Nebraska, is repealed.