

LEGISLATURE OF NEBRASKA
ONE HUNDRED NINTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1252

Introduced by Murman, 38.

Read first time January 21, 2026

Committee: Revenue

1 A BILL FOR AN ACT relating to revenue and taxation; to amend sections
2 77-2701 and 77-2701.04, Revised Statutes Cumulative Supplement,
3 2024; to define terms; to provide for a retail delivery fee; to
4 harmonize provisions; to provide an operative date; and to repeal
5 the original sections.

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

1 **Section 1.** Section 77-2701, Revised Statutes Cumulative Supplement,
2 2024, is amended to read:

3 77-2701 Sections 77-2701 to 77-27,135.01, 77-27,222, 77-27,235,
4 77-27,236, and 77-27,238 to 77-27,242 and section 3 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 Supplement,
7 2024, is amended to read:

8 77-2701.04 For purposes of sections 77-2701.04 to 77-2713 and
9 77-27,239 and section 3 of this act, unless the context otherwise
10 requires, the definitions found in sections 77-2701.05 to 77-2701.56
11 shall be used.

12 **Sec. 3.** (1) For purposes of this section:

13 (a) Motor vehicle means (i) any self-propelled vehicle that is
14 designed primarily for travel on public roads and that is generally and
15 commonly used to transport persons and property over public roads or (ii)
16 a low-speed electric vehicle. Motor vehicle does not include personal
17 delivery devices, electric bicycles, electric scooters, low-power
18 scooters, wheelchairs, or vehicles moved solely by human power;

19 (b) Personal delivery device means an autonomously operated robot
20 that:

21 (i) Is designed and manufactured for the purpose of transporting
22 tangible personal property primarily on sidewalks, crosswalks, and other
23 public rights-of-way that are typically used by pedestrians;

24 (ii) Weighs no more than five hundred fifty pounds, excluding any
25 tangible personal property being transported; and

26 (iii) Is operated at speeds of less than ten miles per hour when on
27 sidewalks, crosswalks, and other public rights-of-way that are typically
28 used by pedestrians;

29 (c) Retail delivery means a retail sale of tangible personal
30 property for delivery by a motor vehicle to the purchaser at a location
31 in this state that includes at least one item of tangible personal

1 property that is subject to the sales and use tax. Each such retail sale
2 is a single retail delivery regardless of the number of shipments
3 necessary to deliver the tangible personal property purchased;

4 (d) Tangible personal property means corporeal personal property.
5 Tangible personal property includes all goods, wares, merchandise,
6 products and commodities, and all tangible or corporeal things and
7 substances that are dealt in and capable of being possessed and
8 exchanged. Tangible personal property does not include newspapers or
9 preprinted newspaper supplements that become attached to or inserted in
10 and distributed with such newspapers; and

11 (e) Wholesale sale means a sale to retail merchants, jobbers,
12 dealers, or wholesalers for resale. Wholesale sale does not include sales
13 to users or consumers not for resale.

14 (2) A fee of twenty-seven cents is hereby imposed on every retail
15 delivery of tangible personal property.

16 (3) The fee imposed by this section shall not apply to:

17 (a) Retail delivery of tangible personal property that is exempt
18 from sales and use taxes;

19 (b) Retail delivery by any entity that is exempt from sales and use
20 taxes;

21 (c) Retail delivery by a new business during the year such business
22 was formed;

23 (d) Retail delivery by a business during any year when the business
24 had less than five hundred thousand dollars in retail sales for the
25 previous year; and

26 (e) Delivery of tangible personal property that is a wholesale sale.

27 (4) The fee shall be paid by the purchaser or seller, collected by
28 the seller, and remitted to and enforced by the Department of Revenue.

29 (5) All fees remitted to the Department of Revenue under this
30 section shall be remitted to the State Treasurer for credit to the
31 Property Tax Credit Cash Fund.

1 (6) The Department of Revenue may adopt and promulgate rules and
2 regulations to carry out this section.

3 **Sec. 4.** This act becomes operative on January 1, 2027.

4 **Sec. 5.** Original sections 77-2701 and 77-2701.04, Revised Statutes
5 Cumulative Supplement, 2024, are repealed.