

LEGISLATURE OF NEBRASKA  
ONE HUNDRED SECOND LEGISLATURE  
SECOND SESSION  
**LEGISLATIVE BILL 830**

Final Reading

Introduced by Hadley, 37; Avery, 28; Cornett, 45; Haar, 21; Hansen,  
42.

Read first time January 05, 2012

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections  
2 77-2701 and 77-2701.04, Reissue Revised Statutes of  
3 Nebraska; to provide a sales and use tax exemption for  
4 biochips as prescribed; to harmonize provisions; to  
5 provide an operative date; to repeal the original  
6 sections; and to declare an emergency.  
7 Be it enacted by the people of the State of Nebraska,

1           Section 1. Section 77-2701, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3           77-2701 Sections 77-2701 to 77-27,135.01 and 77-27,228 to  
4 77-27,236 and section 3 of this act shall be known and may be cited  
5 as the Nebraska Revenue Act of 1967.

6           Sec. 2. Section 77-2701.04, Reissue Revised Statutes of  
7 Nebraska, is amended to read:

8           77-2701.04 For purposes of sections 77-2701.04 to 77-2713  
9 and section 3 of this act, unless the context otherwise requires, the  
10 definitions found in sections 77-2701.05 to 77-2701.53 shall be used.

11           Sec. 3. (1) Sales and use taxes shall not be imposed on  
12 the gross receipts from the sale, lease, or rental of and the  
13 storage, use, or other consumption in this state of biochips used for  
14 the purposes of conducting genotyping or the analysis of gene  
15 expression, protein expression, genomic sequencing, or protein  
16 profiling of plants, animals, or nonhuman laboratory research model  
17 organisms.

18           (2) For purposes of this section, a biochip is a solid  
19 substrate upon or into which is incorporated specific genetic or  
20 protein information or chemicals that are queried through one or more  
21 chemical interactions allowing (a) an isolation of one or more single  
22 nucleotide polymorphisms which constitute an animal or plant  
23 genotype, (b) an expression profile which measures activity of genes  
24 or the presence of proteins, or (c) a detailed genomic sequence or  
25 protein profile. The specific genetic or protein information or

1 chemicals incorporated upon or into the biochip are consumed in the  
2 process of conducting the analysis.

3           Sec. 4. This act becomes operative on July 1, 2012.

4           Sec. 5. Original sections 77-2701 and 77-2701.04, Reissue  
5 Revised Statutes of Nebraska, are repealed.

6           Sec. 6. Since an emergency exists, this act takes effect  
7 when passed and approved according to law.