

AMENDMENTS TO LB774

(Amendments to E and R amendments, ER224)

Introduced by Bloomfield, 17.

1 1. Insert the following new section:

2 Sec. 3. Section 77-2704.10, Revised Statutes Cumulative Supplement,
3 2014, is amended to read:

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

7 (1) Prepared food and food and food ingredients served by public or
8 private schools, school districts, student organizations, or parent-
9 teacher associations pursuant to an agreement with the proper school
10 authorities, in an elementary or secondary school or at any institution
11 of higher education, public or private, during the regular school day or
12 at an approved function of any such school or institution. This exemption
13 does not apply to sales by an institution of higher education at any
14 facility or function which is open to the general public;

15 (2) Prepared food and food and food ingredients sold by a church at
16 a function of such church;

17 (3) Prepared food and food and food ingredients served to patients
18 and inmates of hospitals and other institutions licensed by the state for
19 the care of human beings;

20 ~~(4) Prepared food and food and food ingredients sold at a political~~
21 ~~event by ballot question committees, candidate committees, independent~~
22 ~~committees, and political party committees as defined in the Nebraska~~
23 ~~Political Accountability and Disclosure Act or fees and admissions~~
24 ~~charged for such political event;~~

25 (4 5) Prepared food and food and food ingredients sold to the
26 elderly, handicapped, or recipients of Supplemental Security Income by an

1 organization that actually accepts electronic benefits transfer under
2 regulations issued by the United States Department of Agriculture
3 although it is not necessary for the purchaser to use electronic benefits
4 transfer to pay for the prepared food and food and food ingredients;

5 (5 6) Fees and admissions charged by a public or private elementary
6 or secondary school and fees and admissions charged by a school district,
7 student organization, or parent-teacher association, pursuant to an
8 agreement with the proper school authorities, in a public or private
9 elementary or secondary school during the regular school day or at an
10 approved function of any such school;

11 (6 7) Fees and admissions charged for participants in any activity
12 provided by a nonprofit organization that is exempt from income tax under
13 section 501(c)(3) of the Internal Revenue Code of 1986, as amended, which
14 organization conducts statewide sport events with multiple sports for
15 both adults and youth; and

16 (7 8) Fees and admissions charged for participants in any activity
17 provided by a nonprofit organization that is exempt from income tax under
18 section 501(c)(3) of the Internal Revenue Code of 1986, as amended, which
19 organization is affiliated with a national organization, primarily
20 dedicated to youth development and healthy living, and offers sports
21 instruction and sports leagues or sports events in multiple sports.

22 2. Renumber the remaining sections and correct internal references
23 accordingly.

24 3. Correct the operative date and repealer sections so that the
25 section added by this amendment becomes operative on October 1, 2016.