

## LEGISLATIVE BILL 8

Approved by the Governor February 6, 1993

Introduced by Executive Board: Warner, 25, Chairperson

AN ACT relating to revenue and taxation; to amend sections 77-2702.10 and 77-2702.15, Revised Statutes Supplement, 1992; to redefine terms; and to repeal the original sections.

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

Section 1. That section 77-2702.10, Revised Statutes Supplement, 1992, be amended to read as follows:

77-2702.10. Person shall mean any individual, firm, copartnership, joint venture, association, social club, fraternal organization, corporation, estate, trust, business trust, receiver, trustee, syndicate, cooperative, assignee, or other group or combination acting as a unit. Person shall also mean the United States or any agency of the United States, this state or any agency of this state, or any city, county, district, or other political subdivision of this state or any agency ~~of this state~~ thereof.

Sec. 2. That section 77-2702.15, Revised Statutes Supplement, 1992, be amended to read as follows:

77-2702.15. Sale shall mean any transfer of title or possession or segregation in contemplation of transfer of title or possession, exchange, barter, lease, or rental, conditional or otherwise, in any manner or by any means, of tangible personal property for a consideration. Sale shall include, but not be limited to:

(1) The producing, fabricating, processing, printing, or imprinting of tangible personal property for a consideration for consumers who furnish either directly or indirectly the materials used in the producing, fabricating, processing, printing, or imprinting;

(2) The furnishing and distributing of tangible personal property for a consideration by social clubs and fraternal organizations to their members or others;

(3) The furnishing, preparing, or serving for a consideration of food, meals, or drinks;

(4) A transaction whereby the possession of property is transferred but the seller retains the title as security for the payment of the price;

(5) A transfer for a consideration of the title or possession of tangible personal property which has been produced, fabricated, or printed to the special order of the customer; and

(6) The renting or furnishing for periods of less than thirty days of any room or rooms, lodgings, or accommodations in any hotel, motel, inn, tourist camp, tourist cabin, or any other place, except a facility licensed under the provisions of Chapter 71, article 20, in which rooms,

lodgings, or accommodations are regularly furnished for a consideration or a facility operated by an educational institution established under Chapter 79 or Chapter 85 in which rooms are regularly used to house students for a consideration for periods in excess of thirty days.

Sec. 3. That original sections 77-2702.10 and 77-2702.15, Revised Statutes Supplement, 1992, are repealed.