



Sales and Use Tax -- Moving Companies. A MOVING COMPANY IS THE ULTIMATE CONSUMER OF ALL BOXES, CONTAINERS, WRAPPING PAPER, TAPE, AND OTHER PACKING MATERIALS USED IN PERFORMANCE OF ITS NONTAXABLE SERVICE.

Advice has been requested as to whether charges for boxes, containers, wrapping paper, tape and other packing materials purchased and used by a moving company to pack tangible personal property of others for shipment or storage are subject to sales and use tax.

A moving company provides a nontaxable service when packing and moving property of its customers and its total charge is not subject to Nebraska sales tax. As part of this service, the moving company provides boxes, containers, wrapping paper, tape and other packing materials to protect the goods in shipment. The packing materials are used and consumed by the mover in the performance of the service and are subject to sales or use tax when purchased by the mover.

APPROVED:

A handwritten signature in cursive script that reads 'William E. Peters'.

William E. Peters  
State Tax Commissioner

May 17, 1978