



Sales and Use Tax - Revenue Rulings Superseded.

The following Sales and Use Tax Revenue Rulings are not valid. They have been previously superseded, become obsolete due to changes in the Nebraska Revenue Act of 1967, as amended, or have been incorporated into the Department's current Sales and Use Tax Regulations.

NUMBER	SUBJECT	NUMBER	SUBJECT
1-75-1	Sale of Gold	1-75-2	Use of Resale Certificates
1-75-3	Manufacturers of Modular Homes	1-75-4	Liability of Advertising Agencies
1-75-5	Outdoor Advertising	1-75-6	Printing and Related Industries
1-75-7	Flying Lessons	1-75-8	Nontaxable Service Uses of Aircraft
1-75-9	Manufacturer's Rebate on the Purchase of Tangible Personal Property	1-75-10	Photographic and Photostatic Material
1-76-1	Prizes and Gifts Awarded as a Result of Contests	1-76-2	Civic Organizations
1-76-4	Agricultural Chemical Wetting Agents and Carriers	1-76-5	Free Gift Wrap
1-76-6	Acceptance of Purchasing Agent Appointment	1-76-7	Occasional Sale of a Motor Vehicle
1-76-8	Public Swimming Pools	1-76-10	Sales of Meals to Elderly or Disabled Persons
1-76-11	Issuance of Purchasing Agent Appointment by Exempt Organizations	1-76-12	Refund of Tax on Destroyed Vehicle
1-76-15	Railroad Transportation Safety Districts	1-76-16	Public Library
1-76-17	County Fair Board	1-76-18	Rural Water District
1-76-19	Exemption for Reservation Indians	1-76-20	Taxability of Airports
1-76-21	Erroneously Collected Tax	1-76-22	Purchases by Federal Credit Union
1-76-23	Housing Authority	1-76-24	Credits Prior to Jan. 1, 1976
1-76-26	Nonprofit Organizations	1-77-3	Organizations Established Under the Interlocal Cooperation Act
1-77-4	Surcharge on Admissions	1-77-5	Prosthetic Devices
1-77-9	Non-Prescription Sales of Drugs	1-77-10	Gift Wrap Charge
1-77-12	Charges for Use of Tennis and Racquetball Courts	1-77-13	Pit Gate Receipts
1-77-14	Reservation Indians Food Sales Tax Credit Beginning After December 31, 1976	1-77-15	Motor Vehicles Replaced by Manufacturer
1-77-18	Gas and Electricity Provided for Employee Housing	1-78-1	Salt Used to Cure Hides
1-78-2	Sanitary and Improvement District	1-78-3	Service Maintenance Agreements
1-78-4	Insecticides	1-78-5	Agricultural Chemicals Sold with Applying Equipment Included as Part of Sale
1-78-6	Sales Tax Credits for Periods Prior to January 1, 1978	1-78-7	Construction Projects completed by Exempt Educational Organizations
1-78-8	Purchases by American National Red Cross	1-78-10	Common or Contract Carrier Vehicles and Vehicle Equipment
1-78-11	Sales of Motorcycles Not Equipped for Use on Highways	1-78-13	Retention of Exempt Sales Certificates by a Utility Company

NUMBER	SUBJECT	NUMBER	SUBJECT
1-78-14	Livestock	1-78-16	Exempt Gases
1-78-17	Single Use Disposable Food Service Items	1-79-1	Prosthetic Devices -- Oxygen Concentrator
1-79-2	Prosthetic Devices	1-79-3	Foundations of Religious Organizations
1-79-6	Manufacturers of Modular Home	1-79-7	Occasional Sales by Exempt Organization and Governmental Units
1-80-1	Merchandise Purchased With Silver Coins	1-80-2	Issuance of a Purchasing Agent Appointment by Exempt Organizations
1-80-3	Promotional Materials	1-80-4	Liability for Property Withdrawn from Inventory
1-81-1	State Board of Agriculture	1-81-2	Additional Charge by a Public Utility for Increased Transformer Capability
1-81-3	Center Pivot Irrigation Systems	1-81-4	Computer Software Programs
1-81-5	Memorial Grave Markers	1-82-1	Sales and Use Tax Credits for Periods Prior to May 1, 1982
1-82-2	Conditional Sales	1-82-3	"Safe Harbor" Leases
1-83-1	Sales Tax Credits for Periods Prior to July 1, 1983	1-83-2	Sale and Installation of Telephones
1-84-1	Transfer of Exempt Status	1-86-2	Manufacturing and Processing Equipment - Product Diversification
1-86-3	Manufacturing and Processing Equipment - Transactions in Progress	1-87-1	Water Used Exclusively for Manufacturing Purposes
1-87-2	Figure or Body Toning Salons	1-88-1	End User Access Charges
1-88-2	Walk-in Refrigerated Coolers	1-88-3	Mobile Home Sales and Leases
1-88-4	Tanning Facilities and Tanning Beds	1-88-5	Retention of Exempt Sale Certificates for Irrigation Systems, Stock Wells, and Grain Drying Facilities
1-88-6	Motor Vehicle Window Tinting	1-89-1	Telecommunications Services
1-89-2	Transfer of Exempt Status	1-90-1	Sales and Leases of Manufactured Housing
1-90-2	Collection of Sales Tax on Manufactured Housing	1-91-1	Luxury Tax
1-91-3	Taxability of Service or Maintenance Agreements on Real Property	1-92-1	Refund for Agricultural Machinery or Equipment
1-92-2	Preprinted Newspaper Advertising	1-92-3	Preprinted Newspaper Advertising
1-93-1	Newspaper Advertising Supplements	1-93-2	Lessor's Options
1-94-1	Rent or Lease of Motor Vehicles	1-95-1	Sale of Molds, Dies, and Patterns
1-97-2	Exempt Sale Certificates for Purchases of Certain Products for Use in Commercial Agriculture		

APPROVED:



M. Berri Balka
State Tax Commissioner

December 17, 1998