

REG-1-007, Gross Receipts Defined

007.01 Gross receipts means the total amount of the sale or lease or rental price of retail sales by retailers, valued in money, whether received in money or otherwise. Gross receipts includes the value of any property, services, commodities, or precious metals, including gold or silver coins, received. Gross receipts include:

007.01A The gross revenue received from the installation of, or from furnishing:

007.01A(1) Mobile telecommunications service that originates and terminates in the same state to a customer with a place of primary use in Nebraska,

007.01A(2) , Ancillary services, except for conference bridging services, and

007.01A(3) Intrastate telephone communications services, except for value-added, nonvoice data service. (Reg-1-065, Telecommunications Services);

007.01B The gross revenue received from installing or furnishing intrastate telegraph service, (Reg-1-065, Telecommunications Services);

007.01C The gross revenue received from furnishing gas, electricity, sewer, and water service, (Reg-1-066, Sewer and Water);

007.01D The gross revenue received from installing or furnishing satellite services or community or county antenna television service, (Reg-1-081, Community or County Antenna Television Service);

007.01D(1) If any or all of the charge for installation is free to the customer and is paid by the satellite or community or county antenna television service provider to the installer, the tax must be paid and remitted by the service provider.

007.01E The gross revenue received from admissions, (Reg-1-044, Admissions);

007.01F The gross revenue received from the sale, lease, rental, installation, application, repair, or maintenance of property, including sales through vending machines to users or consumers, and sales for amounts so small that no tax is collected;

007.01G The gross revenue received from providing lodging for any period less than 30 days, (Reg-1-046, Hotels, Lodgings, and Accommodations);

007.01H The gross revenue received from the sale, lease, license, franchise or rental of intellectual or entertainment properties, including computer software, videotapes, and movie film, (Reg-1-045, Motion Picture Film and Videotape and Reg-1-088, Computer Software);

007.01I The gross revenue from charges for delivery or freight or for shipping and handling received by the retailer in conjunction with a taxable sale, (Reg-1-026, Finance, Carrying, Service, and Interest Charges and Reg-1-079, Delivery Charges);

007.01J The gross revenue received from the sale of maintenance agreements, service contracts, guarantees, or warranties, when the property covered or the services to be provided are taxable (Reg-1-074 Warranties and Guarantees);

007.01K The gross revenue received from computer software training provided by the retailer that sold the software, (Reg-1-088, Computer Software);

007.01L The gross revenue received from providing building cleaning services, (Reg-1-098, Building Cleaning and Maintenance);

007.01M The gross revenue received from providing pest control services, (Reg-1-100, Pest Control Services);

007.01N The gross revenue received from providing security or detective services, (Reg-1-101, Security and Detective Services);

007.01O The gross revenue received from providing recreational vehicle park services, (Reg-1-103, Recreational Vehicle Park Services);

007.01P The gross revenue received from providing motor vehicle washing, waxing, towing, and painting, (Reg-1-099, Motor Vehicle Services);

007.01Q The gross revenue received from bundled transactions when one or more of the products included in the bundle are taxable, (Reg- 1-108, Bundled Transactions);

007.01R The gross revenue received from providing animal specialty services, (Reg-1-102, Animal Specialty Services);

007.01S The gross revenue received from membership fees paid to access the retailer's premises or to receive discounts where the sales made on the premises or to which the discounts apply are subject to tax; and

007.01T The total amount of the sale without deduction for:

007.01T(1) The cost of materials used, labor or service costs, interest paid, losses, or any other expense;

007.01T(2) The cost of transportation of property;

007.01T(3) The amount charged for warranties, guaranties, service contracts, or maintenance agreements;

007.01T(4) Cash rebates or refunds paid by the manufacturer to either the retailer or the purchaser, For rebates on motor vehicles, see Reg-1-020, Motor Vehicles ;

007.01T(5) The amount paid for any occupation taxes, import duties, manufacturer's excise taxes, or property taxes levied against the property;

007.01T(6) The cost of any license, franchise, or lease of computer software or entertainment properties such as videotapes or movie films; and;

007.01T(7) Any charge required to be paid in connection with the purchase, lease, or rental of property subject to tax.

007.02 Gross receipts does not include the following:

007.02A Discounts allowed and taken on sales, (Reg-1-024, Cash Discounts);

007.02B If property is returned by the purchaser, that portion of the sales price refunded to the customer either in cash or credit, (Reg-1-025, Returned Articles);

007.02C Charges for financing, carrying charges, service charges, and interest charges for credit sales, (Reg-1-026, Finance, Carrying, Service, and Interest Charges);

007.02D The value of property accepted as partial consideration on the retail sale of other similar property, (Reg-1-029, Trade-ins or Exchanges);

007.02E The amount collected for the federal luxury excise taxes on consumers; and

007.02F The amount charged for the federal retail tax on heavy trucks, trailers, and tractors.

(Sections 77-2701.16, 77-2701.27, 77-2701.48, 77-2701.49, 77-2701.50, 77-2701.51, 77-2701.52, 77-2701.53, and 77-2703, R.R.S, 2009. November 6, 2010.)