

## REG-1-045, Motion Picture Film, Videotape, and Programming

045.01 Except as provided in sections 045.02 and 045.03, sales and use tax applies to the gross receipts from the sale or lease of entertainment properties, including videotape, digital goods, motion picture film, satellite programming, and satellite signal descrambling or decoding devices. Gross receipts includes the total amount charged for entertainment property including but not limited to any license, royalty, franchise, broadcast fee, or other method establishing the charge.

045.02 Sales and use tax is not applicable to leases or rentals of entertainment properties to theaters, or other exhibiting enterprises, where the admission to the showing or the charge to view is taxable.

045.03 Sales and use tax does not apply to the sale, lease, license, rental, or use of property or digital goods containing copyrighted material for rebroadcast by a radio or television station to the general public if the purchaser is operating under a certificate from the Federal Communications Commission.

*(Sections 77-2701.16, 77-2701.34, 77-2701.50, 77-2701.51, 77-2701.52, and 77-2701.53, R.R.S, 2009. June 6, 2011.)*