

REG-1-052, Florists

052.01 Charges by a florist to his or her customers for the sale and delivery of flowers, wreaths, or other floral products are taxable when the items sold are delivered by the florist to points within the State of Nebraska, or when the florist receiving the order instructs another florist to make the delivery.

052.01A When the florist receiving the order makes the delivery, the tax shall be collected at the appropriate rate, including local option sales tax, for the delivery location.

052.01B When another florist makes the delivery, the florist receiving the order from the customer will collect the tax at the rate, including local option tax, for the location where the order was taken.

052.02 The sales tax applies to amounts charged by florists who receive orders for the delivery of flowers, wreaths, etc., and instruct other florists to make the delivery. The sales tax does not apply to separate charges made by the florist for transmitting the instructions.

052.03 The tax does not apply to amounts received by Nebraska florists who make deliveries in this state pursuant to instructions received from other florists.

052.04 Wires, stems, vases, or other property which become a component part of a finished "arrangement" are not taxable when purchased by the florist.

(Section 77-2704.11, R.S.Supp., 1992. January 24, 1993.)