

September 30, 2002

Sales and Use Tax - Exemptions. EFFECTIVE OCTOBER 1, 2002, PURCHASES OF REFRACTORY MATERIALS, LIME, SYNTHETIC SLAG, MILL ROLLS, AND GUIDES USED IN THE MANUFACTURE OF STEEL OR CEMENT ARE SUBJECT TO TAX.

Laws 2002, LB 1085, repealed the exemption for the sale of refractory materials, lime, synthetic slag, mill rolls and guides for use in manufacturing steel or cement. All purchases of such items made on and after October 1, 2002, are subject to tax.

Sales and Use Tax Regulation 1-012.02D(28) is superseded by the provisions of Laws 2002, LB 1085.

APPROVED:



Mary Jane Egr  
State Tax Commissioner

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