



Sales and Use - Home Deliveries to Persons Residing on Federally Owned Military Housing Areas. SALES OR USE TAX IS TO BE COLLECTED ON ALL SALES DELIVERED TO PERSONS WHO RESIDE ON FEDERALLY OWNED MILITARY HOUSING AREAS.

Advice has been requested as to whether or not sales and use tax is to be charged and collected on deliveries of tangible personal property by private vendors to persons residing on federally owned military housing areas.

A sales tax is imposed upon the gross receipts of sales of tangible personal property sold at retail in Nebraska. The Buck Act, 4 USCA Section 105 (Supp. 1975) provides that members of the armed services are liable for payment of the State sales tax on all purchases from private vendors regardless of the location of the transaction.

Persons residing on federally owned military housing areas, who purchase from sources other than government operated facilities such as the commissary and post or base exchange, must pay sales and use tax on purchases delivered to their residences.

APPROVED:

  
William E. Peters  
State Tax Commissioner

July 21, 1977