



REVENUE RULING 1-79-4

Sales and Use Tax - Newspapers. THE PUBLICATION ENTITLED NATIONAL ENQUIRER IS A NEWSPAPER EXEMPT FROM SALES AND USE TAX.

Advice has been requested whether a publication entitled National Enquirer meets the definition of a newspaper in order to qualify for exemption from sales and use tax.

In order for a newspaper to be exempt from sales and use tax, the Nebraska Revenue Act of 1967, as amended, states that a newspaper must be published at least once a week and must contain items of general interest and reports of current events. National Enquirer is published weekly and contains items of general interest and reports of current events. National Enquirer meets the criteria set forth for qualification as an exempt newspaper.

APPROVED:

  
Fred A. Herrington  
State Tax Commissioner

June 14<sup>th</sup>, 1979