Local Option Sales and Use Tax - Taxability of direct-to-home satellite programming. DIRECT-
Local Option Sales and Use Tax - Revenue Rulings Superseded.

The following Local Option Sales and Use Tax Revenue Rulings are not valid. They have been
previously superseded, become obsolete due to changes in the Nebraska Revenue Act of 1967,
as amended, or have been incorporated into the Department’s Local Option Sales and Use Tax
Regulations.

<table>
<thead>
<tr>
<th>Number</th>
<th>Subject</th>
</tr>
</thead>
<tbody>
<tr>
<td>9-78-1</td>
<td>Omaha Contractor’s Exclusion</td>
</tr>
<tr>
<td>9-96-1</td>
<td>Taxability of Direct-to-Home Satellite Programming</td>
</tr>
</tbody>
</table>

APPROVED:

Mary J. Edson  
State Tax Commissioner  
June 12, 2006