

June 12, 2006

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 DIRECT-Local Option Sales and Use Tax - Revenue Rulings Superseded.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 They have been previously superseded, become obsolete due to changes in the Nebraska Revenue Act of 1967, as amended, or have been incorporated into the Department's Local Option Sales and Use Tax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.

Number Subject

9-78-1 Omaha Contractor's Exclusion

9-96-1 Taxability of Direct-to-Home Satellite Programming

APPROVED:



Mary J. Egr Edson
State Tax Commissioner

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