

July 28, 2006

Local Option Sales and Use Tax - Revenue Rulings Superseded.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 They have been previously superseded, become obsolete due to changes in the Nebraska Revenue Act of 1967, as amended, or have been incorporated into the Department's Local Option Sales and Use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

<u>Number</u>	Subject
9-77-1	Leases
9-94-1	Rent or Lease of Vehicles
9-94-2	Limitation on Submitting Sales Tax Question to Electors

APPROVED:

Mary J. Egr Edson State Tax Commissioner

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