

September 30, 2002

Sales and Use Tax - Public Records. EFFECTIVE OCTOBER 1, 2002, THE GROSS RECEIPTS FROM THE SALE OF COPIES OF PUBLIC RECORDS BY GOVERNMENTAL AGENCIES ARE EXEMPT FROM TAX. THE EXEMPTION DOES NOT APPLY TO DOCUMENTS DEVELOPED OR PRODUCED FOR COMMERCIAL SALE TO THE GENERAL PUBLIC.

Laws 2002, LB 57, provides a sales and use tax exemption for sales of copies of public records as defined in Neb. Rev. Stat. § 84-712.01, sold by the state, any of its counties, cities, villages, political subdivisions, tax-supported districts in this state, or any agency, branch, department, board, bureau, commission, council, subunit, or committee of the forgoing.

If the law requires the furnishing of documents or copies of documents, such as permits or licenses, the sale is exempt as a governmental service. Beginning October 1, 2002, the charges for furnishing documents or copies of documents that is permissive in nature, such as copies of records that are required to be available for public inspection, is exempt from tax.

Documents which are developed, produced, or acquired and made available for commercial sale to the general public are only exempt if the price or reproduction of the document is fixed by state law, rule, or regulation.

Sales and Use Tax Regulation 1-080.01 is superseded by the provisions of Laws 2002, LB 57.

APPROVED:



Mary Jane Egr
State Tax Commissioner

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