



Sales and Use Tax - Valid Revenue Rulings.

The following Sales and Use Tax Revenue Rulings issued by the Nebraska Department of Revenue are still valid.

NUMBER	SUBJECT	NUMBER	SUBJECT
1-76-3	Carpet Samples	1-76-9	Custom Spraying of Chemicals
1-76-13	Steam Heat	1-76-14	Chemicals Used in Water Pollution Control Facilities
1-76-25	Motel Room Rental by an Employer for Employee Use	1-76-27	Motor Vehicle Jointly Owned by a Reservation Indian and Non-Indian
1-77-1	Sales to Inmates	1-77-2	Use of Communication Tower
1-77-6	Home Deliveries to Persons Residing on Federally Owned Military Housing Areas	1-77-7	Location of Sale [Riverboats]
1-77-8	Purchases by Nebraska or County Veterans' Aid Funds	1-77-11	Storage and Servicing of Golf Equipment
1-77-17	Newspapers [Bargain Hunter]	1-78-9	Moving Companies
1-78-12	Chemical Toilets	1-78-15	Rental or Lease of Motor Vehicles
1-79-4	Newspapers [National Enquirer]	1-79-5	Newspapers [Midnight]
1-86-1	Consumption of Electricity by a Utility Company	1-88-7	Containers [Dry Ice]
1-91-2	Taxability of Service or Maintenance Agreements Covering Live Plants	1-94-2	Barricades, High Intensity Lights, and Arrow Boards Provided to Contractors
1-96-1	Charges for Connection to or Furnishing Access to the Internet and On-Line Information Services	1-97-1	Taxability of Warranties, Guarantees, Service and Maintenance Agreements, and Parts
1-98-1	Sale of Cellular Telephones		

APPROVED:

M. Berri Balka  
State Tax Commissioner

December 17, 1998