

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FIFTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 966**

Introduced by Friesen, 34.

Read first time January 10, 2018

Committee:

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
- 2 77-2704.51, Reissue Revised Statutes of Nebraska; to provide a sales
- 3 and use tax exemption relating to dark fiber; to harmonize
- 4 provisions; to provide an operative date; and to repeal the original
- 5 section.
- 6 Be it enacted by the people of the State of Nebraska,

1           Section 1. Section 77-2704.51, Reissue Revised Statutes of Nebraska,  
2 is amended to read:

3           77-2704.51 Sales and use taxes shall not be imposed on the gross  
4 receipts from the sale, lease, or rental of and the storage, use, or  
5 other consumption in this state of:

6           (1) Telecommunications sales of telecommunications service between  
7 telecommunications companies, including division of revenue, settlements,  
8 or carrier access charges; or -

9           (2) Dark fiber as defined in section 86-574 between  
10 telecommunications companies.

11           Sec. 2. This act becomes operative on October 1, 2018.

12           Sec. 3. Original section 77-2704.51, Reissue Revised Statutes of  
13 Nebraska, is repealed.