

Admissions and amusements

Taxed:

- Membership fees in private clubs
- Direct Satellite TV
- Cable TV services
- Billiard parlors
- Bowling alleys
- Pari-mutuel racing events
- Admission to cultural events
- Circus/ fair admission and games
- Amusement park admission and rides
- Admission to professional sports events
- Admission to college sports events
- Movie rental

Untaxed:

- Admissions to school events
- Admission to statewide sports events
- Admission charged by organizations dedicated to youth development and healthy living
- Entry fees for youth sports events
- Pinball and other mechanical amusements
- Coin operated video games
- Rental of films and tapes by theaters
- Syndicated programming

Agricultural services

Taxed:

- Horse boarding and training (not race horses)
- Pet grooming

Untaxed:

- Landscaping services (including lawn care)
- Veterinary services (both large and small animal)
- Animal grooming in conjunction with medical treatment
- Commercial artificial insemination
- Services provided to livestock.
- Soil preparation, custom baling, other agricultural services

Automotive services

Taxed:

- Road and towing services
- Washing and waxing
- Motor vehicle painting
- Rustproofing and undercoating

Untaxed:

- Repair labor on motor vehicles
- Auto service, except repairs, incl. painting & lube
- Parking lots & garages

Business services

Taxed:

- Packing and crating
- Armored car services
- Private investigation services
- Security services
- Maintenance and janitorial services
- Window cleaning
- Pest extermination
- Commercial art and graphic design
- Tire recapping and repairing
- Commercial linen supply
- Sign construction and installation
- Photocopying services
- Photo finishing
- Printing

Untaxed:

- Telephone answering service
- Credit information, credit bureaus
- Employment agencies
- Advertising agency fees (not ad placement)
- Interior design and decorating
- Temporary help agencies
- Test laboratories (excluding medical)
- Check & debt collection
- Secretarial and court reporting services
- Lobbying and consulting
- Public relations, management consulting

- Marketing
- Process server fees
- Telemarketing services on contract
- Billboard advertising
- Newspaper advertising
- Magazine advertising
- Radio & television, local advertising
- Radio & television, national advertising
- Conference bridging services
- Nonvoice data services
- Prepaid calling arrangements
- Telecommunications access charges

Computer/online services

Taxed:

- Custom software -- material - Professional service
- Custom software programs – material
- Modifications to canned software program
- Package or canned software program
- Downloaded new software
- Movies/Digital Video - Downloaded
- Books - Downloaded
- Music - Downloaded
- Other Electronic Goods – Downloaded

Untaxed:

- Information services
- Internet Service Providers -DSL or other broadband
- Mainframe computer access and processing serv.
- Data processing services
- Online Data processing services
- Internet Service Providers – dialup
- Computer consulting
- Web page creation
- Software/hardware upgrade services

Construction/fabrication/repair

Taxed:

- Labor and repairs to commercial fishing vessels
- Labor charges on aircraft repair
- Installation charges if not annexed to real estate
- Repair labor, generally
- Repair material, generally
- Labor on radio/TV repairs; other electronic equipment
- Labor charges on repairs of other tangible property
- Custom processing (on customers property)
- Taxidermy
- Welding labor (fabrication and repair)
- Service contracts sold at the time of sale of tangible personal property
- Custom fabrication labor

Untaxed:

- Water well drilling
- Contractor labor, generally
- Labor and repairs or remodeling of real property
- Repair labor on tax-exempt goods
- Repair labor for common/contract carriers
- Repair labor on railroad rolling stock
- Repair labor delivered under warranty
- Custom meat slaughtering, cutting and wrapping
- Labor for items to be shipped out-of-state
- Services on agricultural and manufacturing machinery and equipment

Finance, insurance and real estate (All untaxed)

- Tickertape reporting (financial reporting)
- Investment counseling
- Insurance services

- Property sales agents (real estate or personal)
- Real estate management fees (rental agents)
- Real estate title abstract services
- Service charges of banking institutions
- Loan broker fees

Industrial and mining services

Taxed:

- Typesetting service; platemaking for the print trade

Untaxed:

- Oil Field Services
- Seismograph & Geophysical Services
- Metal, non-metal and coal mining services

Leases and rental services

Taxed:

- Trailer parks -- overnight
- Aircraft rental to individual pilots, long term
- Long-term automobile lease
- Aircraft rental to individual pilots, short term
- Personal property, short term (generally)
- Personal property, long term (generally)
- Bulldozers, draglines and construction machinery, short term
- Bulldozers, draglines and construction machinery, long term
- Rental of hand tools to licensed contractors
- Short-term automobile rental
- Hotels, motels, lodging houses

Untaxed:

- Limousine service (with driver)
- Chartered flights (with pilot)
- Dormitories
- Long-term lodging (30+ days)
- Room rentals by certain Nebraska-licensed institutions

Personal services

Taxed:

- Water softening and conditioning
- Carpet and upholstery cleaning
- Garment services (altering and repairing)
- Shoe repair
- Gift and package wrapping service
- Health clubs, tanning parlors, reducing salons
- Diaper service
- 900-number services
- Tuxedo rental

Untaxed:

- Laundry and dry cleaning services, coin-op and non-coin-op
- Swimming pool cleaning & maintenance
- Income from funeral services
- Fishing and hunting guide services
- Massage services
- Dating services
- Barber shops and beauty parlors
- Debt counseling
- Bail bond fees
- Personal instruction (dance, golf, tennis, etc.)
- Tax return preparation

Professional services (All untaxed)

- Land surveying
- Accounting and bookkeeping
- Architects
- Attorneys
- Engineers
- Dentists
- Medical test laboratories
- Nursing services out-of-hospital
- Physicians
- Travel agents

Storage (All untaxed)

- Automotive storage
- Marina service (docking, storage, cleaning, repair)

- Fur storage
- Mini-storage
- Household goods storage
- Cold storage
- Packing and crating
- Food storage
- Marine towing service (incl. tugboats)

Transportation services (All untaxed)

- Income from intrastate transportation of persons
- Income from taxi operations
- Intrastate courier service
- Interstate air courier (billed in-state)
- Local transit (intra-city) buses

Utility services – industrial

Taxed:

- Sewer and refuse, industrial
- Water
- Electricity
- Natural gas
- Other fuel (including heating oil)
- Intrastate telephone and telegraph
- Cellular telephone services

Untaxed:

- Interstate telephone & telegraph

Utility services – Residential

Taxed:

- Sewer and refuse, residential
- Water
- Natural gas
- Electricity
- Other fuel (including heating oil)
- Intrastate telephone and telegraph
- Cellular telephone services

Untaxed:

- Interstate telephone & telegraph

Other taxed services:

- Satellite programming
- Telephone and cable installation