

## Nebraska Sales and Use Tax Guide for Motor Vehicle Services (Installation of Accessories and Equipment, Painting, Repair, Towing, and Washing and Waxing)

### Overview

Every individual or entity engaged in the business of selling motor vehicle services subject to the sales tax in Nebraska is a retailer. All retailers must hold a Nebraska sales permit and collect the Nebraska and local sales tax on charges for motor vehicle services or obtain a properly completed [Nebraska Resale or Exempt Sale Certificate, Form 13](#).

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### Terms (For the purpose of this information guide.)

**Accessory.** Accessory means any tangible personal property that is not included in the vehicle as manufactured, but is purchased and installed at the dealership or other establishments.

**Fees.** Fees means disposal fees, environmental fees, or other fees imposed on a motor vehicle mechanic, motor vehicle technician, motor vehicle repair shop, or any other individual or business entity who repairs motor vehicles. These fees are often passed through to the consumer of the service.

**Installation Labor.** Installation labor is the labor involved in placing a piece of machinery, equipment, accessory, or other tangible personal property that is already assembled in a position where it will reasonably accomplish the purposes for which it was intended.

**Maintenance Agreement.** A maintenance agreement is any contract or agreement to provide or pay for the inspection, maintenance, repair, or refurbishing of items for a stated period of time or interval of use. Maintenance agreements include contracts or agreements designated as warranties, extended warranties, guarantees, service agreements, maintenance agreements, or similar terms. Maintenance agreement does not include any contract or agreement sold by a person operating under a certificate of authority from the Nebraska Department of Insurance and subject to the insurance premium tax.

**Mobility Enhancing Equipment.** Mobility enhancing equipment means equipment installed on a motor vehicle to make the motor vehicle suitable for use by a person with a disability.

**Motor Vehicle.** Motor vehicle has the same meaning as in [Neb. Rev. Stat. 60-301](#), except that, for purposes of this guide, it includes trailers and semitrailers. Motor vehicles do not include off-road equipment (for example, bulldozers, road graders, ATVs, boats, or snowmobiles).

**Production Labor.** Production labor means labor involved in producing, fabricating, processing, printing, or imprinting tangible personal property for customers during which the tangible personal property is created, transformed, or reduced to a different state, quality, form, property, or thing. The property may be furnished by the person performing the labor; furnished directly by the customer; or furnished indirectly by the customer arranging for delivery of the property by a third party.

**Repair.** Repair means the act of restoring to essentially its original form and condition a used, worn, or damaged motor vehicle.

**Repair Labor.** Repair labor means the labor involved in restoring to essentially its original form and condition or replacing a used, worn, or damaged part of a motor vehicle. Repair labor includes replacing a component or subassembly of a motor vehicle with a substantially similar component or subassembly. Repair labor does not include making repair parts for another person who is making the repair or installing additional accessories or equipment that goes beyond restoring the motor vehicle to its original condition.

**Repair Parts.** Repair or replacement parts include items which would be found on a parts list for a given motor vehicle, or the generic equivalent of a listed part.

**Repairperson.** Repairperson means a person or entity that performs repair labor on motor vehicles. Repairperson includes, but is not limited to, a motor vehicle mechanic, motor vehicle technician, motor vehicle repair shop, auto body repair technician, auto body repair shop, oil change shops, tire stores who replace tires, or any other individual or business entity who repairs motor vehicles.

## **Sales of Motor Vehicle Services**

Taxable motor vehicle services include installing accessories or equipment on motor vehicles, motor vehicle painting, motor vehicle towing, and motor vehicle washing and waxing. Charges for repair parts, production labor, and fees imposed by a repairperson to repair a motor vehicle are taxable. The labor charges to repair a motor vehicle are not taxable provided those charges are separately stated on the customer's invoice.

## **Installation of Accessories or Equipment on Motor Vehicles**

The gross receipts from selling and installing of accessories and equipment are subject to sales tax. This includes the labor to install accessories or equipment that were not previously part of the motor vehicle.

Accessories include, but are not limited to, enhanced audio equipment such as subwoofers, running boards and lights, chrome wheels, window tinting, custom grills, cattle guards, spoilers, truck bed liners and covers, keyless entry systems, and remote car starters.

Equipment includes, but is not limited to, cement mixers, refrigeration units, winches, generators, and hoists.

Installation does not include repairing or replacing of a defective or inoperative accessory or piece of equipment that was previously installed.

**Third Party Installer.** A person or entity paid to install motor vehicle accessories or equipment owned by another person, is a retailer. A sales and use tax permit is required and sales tax is to be collected on the labor charges.

**Mobility Enhancing Equipment.** Disabled persons who use durable medical equipment, orthotics, or prosthetics for locomotion may purchase mobility enhancing equipment for a motor vehicle exempt from sales or use tax. Disabled or handicapped persons who purchase mobility enhancing equipment separate from a motor vehicle must issue to the seller a [Form 13](#), Section B, Category 2. A copy of the applicable prescription issued by a Nebraska licensed physician must be attached to the Form 13. If there is no physician's prescription attached to Form 13, the total amount paid for the mobility enhancing equipment is subject to sales or use tax.

Mobility enhancing equipment that is purchased to meet the needs of a dependent is also exempt from sales and use tax. The purchaser of the mobility enhancing equipment must provide: the name of the dependent, their relationship to the dependent, and a signed and dated Form 13, Section B, Category 2 and attach a copy of the applicable prescription issued to the dependent. A dependent is generally a family member and may include a parent, spouse, or child of the purchaser of the mobility enhancing equipment.

Mobility enhancing equipment for motor vehicles includes, but is not limited to, accelerator and brake hand controls, air kneel suspension (adjustable shock absorbers and a compressor, which lowers the vehicle to within inches of the ground), drop floor, power door opener, power transfer seat, raised roof, sensitized or low effort brake, sensitized or low effort steering, transfer of controls, van lift, and wheelchair tie downs. Mobility enhancing equipment does not include any equipment on a motor vehicle normally provided by a motor vehicle manufacturer. Items that do not qualify for the exemption include power steering, power brakes, automatic transmission, lane monitoring and control, automatic braking, cruise control, no-hands driving features, automatic door locks, and running boards.

Repair parts for mobility enhancing equipment on a motor vehicle are tax exempt provided the owner of the motor vehicle gives the repairperson a copy of an applicable prescription issued by a Nebraska licensed physician, and a completed Form 13, Section B, Category 2 or a completed [Nebraska Certificate of Exemption for Mobility Enhancing Equipment on a Motor Vehicle, Form 13ME](#).

## **Motor Vehicle Painting**

The gross receipts from motor vehicle painting, including labor charges, are subject to sales tax. Repairpersons who provide motor vehicle repair prior to the preparation and painting of a motor vehicle must collect sales tax from their customers on charges for parts, detailing, production labor, and installation labor. Separately stated repair labor is not taxable. Refer to the section on motor vehicle repair in this guide.

Motor vehicle painting includes, but is not limited to, refinishing, sealing, or applying rust protection or a clear coat to motor vehicles.

- ❖ It includes the labor and services necessary to prepare the motor vehicle, or parts of the motor vehicle, for painting or to clean the motor vehicle after painting.
- ❖ It does not include replacing parts including body panels or any repairs to a motor vehicle other than repairing the finish or coatings on the motor vehicle.

## Motor Vehicle Painting

### Taxable:

- ❖ Detergent/solvent wash;
- ❖ Masking adjacent panels;
- ❖ Mixing materials;
- ❖ Adjusting spray equipment;
- ❖ Applying sealer, color, anti-corrosion rust resistant materials, or clear coating;
- ❖ Cleaning the painting equipment;
- ❖ Blending into adjacent panel and/or panels or nearest breaking point;
- ❖ Color match or tinting;
- ❖ Finish and buff;
- ❖ Covering vehicle completely, including interior, and masking or jambs to prevent overspray damage;

- ❖ Featheredge paint damage to adjacent panel and/or panels joined by welding;
- ❖ Gravel guard refinish;
- ❖ Mask bolted parts and assemblies, glass and trim, decals and wiring and/or wiring harness;
- ❖ Special coating of luggage compartment; and
- ❖ Steam cleaning of replacement panels to remove contaminants.

### Non-Taxable:

- ❖ Separately stated repair labor such as pulling dents, applying body putty, and sanding body putty;
- ❖ Labor charges to replace damaged parts of a motor vehicle.

## Motor Vehicle Repair

A repairperson's charges for labor to repair a motor vehicle are not taxable provided those charges are separately stated on the customer's invoice. Charges for repair parts, production labor, and fees are taxable to the customer regardless of how they are stated on the invoice.

Repairpersons may purchase repair parts that will become part of a motor vehicle for resale. They must issue a [Form 13](#) to their vendors to purchase repair parts for resale.

Charges for repairing tires and tubes used on a licensable motor vehicle or agricultural machinery used in commercial agriculture are exempt from tax whether or not the tire is on the vehicle at the time of repair. Repairpersons must pay sales tax on the parts, equipment, and supplies used or consumed in performing tire repair service. Charges to repair tires that are not for a licensable motor vehicle are taxable.

**Maintenance Agreements.** The sale of a maintenance agreement to repair or maintain a motor vehicle is taxable. Parts used to fulfill the obligations under a maintenance agreement on a motor vehicle are not taxable. Repairpersons must keep records that show that the service and parts were used to repair a motor vehicle under a maintenance agreement. Repairpersons may purchase parts used in repairs under a maintenance agreement tax free by issuing a Form 13 to the supplier.

If an agreement covering a motor vehicle does not provide full coverage of repair parts, the amount charged by the repairperson for the parts is taxable. A deductible amount that is due to the repairperson by the motor vehicle owner is sales tax exempt, as it is considered part of the non-taxable labor charge.

Charges for loaner vehicles and rental cars provided in connection with repairs performed under a maintenance agreement are sales tax exempt when the dealer charges the maintenance agreement company or motor vehicle manufacturer for the loaner vehicle. When a motor vehicle is rented by the party obligated to make the repair (the repairperson in this case) the motor vehicle may be rented for resale by issuing a Form 13, section A. To be exempt, the rental must be necessary to perform the obligations under the maintenance agreement. If the owner of a motor vehicle pays for a rental car and is later reimbursed by the maintenance agreement company, manufacturer, or repairperson the charge for the rental car is taxable. See [Reg-1-074.01A](#).

Charges for towing services furnished under the terms of a maintenance agreement and charged to the maintenance agreement company are not taxable. The repairperson may purchase the towing service for resale by issuing a Form 13, Section A, for motor vehicles towed under an agreement. If the owner of a motor vehicle pays for the towing service and is later reimbursed by the maintenance agreement company or the repairperson, the charge for towing is taxable.

## Motor Vehicle Towing

The gross receipts from motor vehicle towing are taxable when the motor vehicle is delivered to a location in Nebraska. The Nebraska and local sales and use tax rate in effect at the delivery location applies to the towing charges. Use the [Sales Tax Rate Finder](#) to determine the proper sales tax rate.

Motor vehicle towing includes, but is not limited to, towing, or transporting a motor vehicle from one location to another, recovering a motor vehicle from a ditch, up righting an overturned motor vehicle, or repossession.

**Motor Vehicle Towing Companies.** Motor vehicle towing companies who replace tires and batteries on motor vehicles stranded on the highway are making repairs to a motor vehicle. The labor to replace tires and batteries are not taxable provided those charges are separately stated on the customer's invoice. Charges for repair parts and fees are taxable to the customer regardless of how they are stated on the invoice. Repair parts may be purchased for resale. A [Form 13](#) must be issued to its vendors to purchase repair parts for resale.

**Motor Vehicle Repair Shops.** Motor vehicle repair shops that are not engaged in the business of towing must pay sales tax to third-party towing companies when the tow charge is billed to the repair shop. The repair shop can recoup the cost of the towing charge (including sales tax) by passing the total cost on to their customer. There will be no separate tax collected by the repair shop on the towing charge, including any mark-up.

Motor vehicle repair shops engaged in the business of motor vehicle towing may purchase third party towing services for resale. The repair shop must give the third-party towing company a Form 13 to avoid paying sales tax when the third-party towing company bills the repair shop. The repair shop must collect sales tax from the customer on the full amount billed for towing services, including any mark-up.

**Repossessed Motor Vehicles.** Businesses that tow motor vehicles as the result of a repossession are providing taxable towing services. The entire amount charged is taxable as part of the gross receipts of towing including, but not limited to, separate charges billed to customers called repossession of the motor vehicle. Towing charges billed to a company that holds a motor vehicle dealer's license, finance company license, auction dealer license, or wrecker or salvage dealer license issued by the Nebraska Motor Vehicle Industry Licensing Board (Board) are exempt from sales tax if the towing is for purposes of delivering the motor vehicle to the license holder's inventory. The towing company's records must include documentation that the company they are billing holds a license issued by the Board. This documentation could include a copy of the page the company is listed on from the Board's dealer listing.

## Motor Vehicle Towing

### Taxable:

- ❖ Towing or transporting a motor vehicle on a flatbed truck to a repair shop, home, business, or any other place;
- ❖ Towing a wrecked vehicle from a crash site to a holding facility, or repair shop;
- ❖ Towing an illegally parked motor vehicle;
- ❖ Towing a motor vehicle for repossession (see exception above);
- ❖ Pulling or winching a motor vehicle out of a ditch;
- ❖ Mileage charges for towing a motor vehicle;
- ❖ Towing leased or common or contract carrier vehicles; and
- ❖ Recovery services, such as uprighting overturned semi-tractors and trailers or other motor vehicles.

### Non-taxable services (not included in the gross receipts of towing):

- ❖ Delivery of a motor vehicle outside the State of Nebraska;
- ❖ Delivery of inventory motor vehicles to a licensed motor vehicle dealer;
- ❖ Delivering fuel to stranded motorists;
- ❖ Jump starting vehicles;
- ❖ Moving equipment or machines that are not licensable motor vehicles;
- ❖ Charges to replace a flat tire;
- ❖ Separately stated charges for off-loading and cleanup of wreckage site; and
- ❖ Transporting boats, farm tractors, farm wagons, or auto hulks including crushed vehicles.

## Motor Vehicle Washing and Waxing

The gross receipts from motor vehicle washing and waxing services are subject to sales tax. Motor vehicle washing or waxing includes washing or cleaning, waxing, polishing, or detailing the interior or exterior of a motor vehicle.

**Coin-operated Car Washes.** Coin-operated car washes include, but are not limited to, facilities where coins, bills, cards, tokens, or prepaid codes can be inserted or entered in a machine. Because the gross receipts from coin-operated machines may include the state and local (city) sales tax, use the following procedures to determine the proper amount of sales tax to remit. First, divide the total receipts by one plus the state and local tax. Multiply that amount by the state and local rates.

**Example.** A car wash facility located in Lincoln Nebraska has receipts from a coin-operated machine for the month of October. Divide the total receipts by 1.0725 to determine the location's taxable gross receipts. Multiply the taxable gross receipts by 5.5% (.055) to determine the state sales tax owed and by 1.75% (.0175) to determine the Lincoln city sales tax owed.

**Fundraising by Religious Organizations, Nonprofit Organizations, and Schools.** The taxability of a car wash performed for the purpose of raising funds varies based on the type of organization holding the car wash.

- ❖ **Religious Organizations.** When a religious organization holds a fundraising car wash and charges a specific amount for washing, it must have a sales tax permit and collect sales tax on the amount charged for washing motor vehicles. If the religious organization chooses not to set a specific charge for its car wash and instead accepts free-will donations, the free-will donations are not taxable. The organization must post a sign that states "free-will donations accepted." In addition to free-will donations, a religious organization may have one sale a year that is not taxed. The sale may last up to three consecutive days. (See [Sales and Use Tax Regulation 1-091.07B](#)). A car wash with a set charge could be conducted during the once-a-year sale without collecting tax.
- ❖ **Schools, Parent Organizations, and Student Clubs.** If a school or school group conducts a car wash, and the proceeds from the car wash are used to support school activities or the school itself, the service is not taxable even if a specific charge is set for the car wash. (See [Sales and Use Tax Regulation 1-092](#))

- ❖ **Other Nonprofit Organizations.** The gross receipts from motor vehicle washing services are taxable. When a nonprofit organization chooses not to set a specific charge for its car wash and accepts a free-will donation, the free-will donation is not taxable. The organization must post a sign that states “free-will donations accepted.” If the organization charges a specific amount for washing, it must have a sales tax permit and collect sales tax on the amount charged for washing the motor vehicle.

## Motor Vehicle Washing and Waxing

### Taxable:

- ❖ Washing the exterior or interior with water or any other type of cleaning agent;
- ❖ Coin-operated self-service washing facilities;
- ❖ Unlimited car wash packages;
- ❖ Detailing the interior or the exterior of a motor vehicle;
- ❖ Washing and waxing inventory motor vehicles for a dealership;
- ❖ Washing and waxing motor vehicles that will be sold by an auction; and
- ❖ Washing and waxing leased or common or contract carrier motor vehicles;

- ❖ Washing animal transport trailers; and
- ❖ Washing the interior of a tanker trailer.

### Non-taxable:

- ❖ Coin-operated vacuuming;
- ❖ Free-will donation car washes performed by a religious or nonprofit organization;
- ❖ Car washes performed by an educational institution, parent-booster club, parent teacher association, or student organizations if the car wash is approved by the school and the proceeds are used to support school activities or the school itself.

## Purchases of Motor Vehicle Services by Certain Businesses

**Auto Auction Company.** Charges for motor vehicle washing and waxing services, including detailing are subject to sales tax when billed to an auto auction company. An auto auction company may not issue a [Form 13](#) to the service provider.

Towing charges billed to an auto auction company are not subject to sales tax provided the auto auction holds an auto auction dealers license issued by the Nebraska Motor Vehicle Industry Licensing Board (Board). The towing company’s records must include documentation that the company they are billing holds a license issued by the Board. This documentation could include a copy of the page the company is listed on from the Board’s dealer listing.

**Insurance Company.** Charges billed to an insurance company for towing, washing and waxing, painting, installation labor, and parts and materials used to repair motor vehicles are taxable. An insurance company may not issue a [Form 13](#) to the motor vehicle service provider.

**Common or Contract Carrier Vehicles.** Charges for towing and washing and waxing a common or contract carrier motor vehicle are taxable. Common or contract carriers may not issue a Form 13 to purchase these services exempt from sales tax. See [Nebraska Common or Contract Carrier Information Guide](#) for additional information.

Charges for painting and repairing a common or contract carrier motor vehicle are not taxable provided the lessor who leases a vehicle to another business or transportation company, holds a Nebraska sales tax number or the common or contract carrier has received a Certificate of Exemption issued by the Nebraska Department of Revenue. Lessors may purchase painting services for resale by issuing a Form 13, section A, to a painting service provider or a repairperson. Common or contract carriers with a Certificate of Exemption must issue a completed Form 13, section B, Exempt Category 4 for motor vehicles used in the common or contract carrier capacity to the painting service provider or repairperson to be exempt for resale. See [Nebraska Common or Contract Carrier Information Guide](#) for additional information.

**Licensed Salvage Yard.** Towing charges billed to a salvage yard to tow inventory motor vehicles are not subject to sales tax provided the salvage yard holds a salvage dealers license issued by the Nebraska Motor Vehicle Industry Licensing Board (Board). The towing company's records must include documentation that the company they are billing holds a license issued by the Board. This documentation could include a copy of the page the company is listed on from the Board's dealer listing.

**Motor Vehicle Dealers.** Charges for washing and waxing inventory motor vehicles, including detailing are subject to sales tax when billed to a motor vehicle dealer. Motor vehicle dealers may not issue a Form 13 to the service provider.

Charges for painting and repairing an inventory motor vehicle are not subject to sales tax when billed to a motor vehicle dealer who holds a motor vehicle dealers license issued by the Nebraska Motor Vehicle Industry Licensing Board. A motor vehicle dealer must issue a completed Form 13, section A, when purchasing for resale. If a motor vehicle dealer hires a third party to paint their customers, motor vehicle the motor vehicle dealer must issue a completed Form 13, section A, when purchasing the service for resale.

## Taxable Purchases

Persons who provide the services listed in this guide are the consumers of all items used to provide their service. These items include, but are not limited to, tools, equipment, rags, greases, abrasives, solvents, polishing materials, protective sheets and coverings, sandpaper, water, electricity, towels, soaps, waxes, computers, office equipment and supplies, and waiting area furniture.

The Nebraska and local sales tax must be paid at the time of purchase. When items are purchased from a vendor who did not collect the Nebraska and local sales tax, such as an out-of-state seller, the motor vehicle service providers are required to remit use tax on their cost of the items, including delivery and shipping charges paid to the seller of the items.

## General Tax Information

**Obtaining a Permit.** A Nebraska Sales Tax Permit is obtained by filing a [Nebraska Tax Application, Form 20](#). Businesses without an existing Nebraska ID number may obtain a Sales Tax Permit by going to the [Register Your New Business Online](#) webpage. Businesses not licensed for sales tax who have an existing Nebraska ID number will use a paper, Form 20 to obtain a Sales Tax Permit. A sales tax permit is required for each separate retail location.

**Collecting the Tax.** Retailers are required by law, to pass on to their customers the full amount of the sales tax in a retail sale. The sales tax must be collected as an item separate and distinct from the selling price with the exception of coin-operated car washes. Retailers making sales of property or services subject to tax, such as parts, accessories, taxable labor, or taxable services as described in this guide are required to state on the customer's invoice the amount of the sales tax. Nebraska and applicable local sales tax must be collected on the gross receipts from all retail sales unless a specific exemption applies.

**Form 13.** A retailer must either collect sales tax or obtain a properly completed Form 13 for their records to document the reason sales tax was not collected. See [Reg-1-013, Sale for Resale - Resale Certificate](#), and [1-014, Exempt Sale Certificate](#). The burden of proving that any sale of property is not taxable is on the retailer and sufficient records must be kept which reveal the nature of each exempt sale. A retailer must obtain an exempt sale certificate or obtain the relevant data elements from the purchaser in support of the claim that the sale is exempt. The exempt sale certificate is a part of the retailer's records and must be retained in the same manner as other sales tax records.

Exemption numbers in the form of numbered certificates of exemption are issued by DOR and must be provided by nonprofit organizations, public schools, and common or contract carriers when making exempt purchases. (See [Reg-1-069, Common and Contract Carrier Vehicles](#), [Reg-1-090, Nonprofit](#)



## [Organizations](#), and [Reg-1-092, Educational Institutions](#))

The following organizations are not issued numbered certificates of exemption by DOR: The United States government, its agencies, and corporations wholly owned by the United States government; the state, its agencies, and political subdivisions, other than public schools.

Purchases by many Nebraska political subdivisions, all other states, and all political subdivisions of other states are taxable except for purchases of industrial machinery and equipment, including repair parts, where the other state grants a reciprocal exemption for Nebraska or its political subdivisions.

**Remitting the Tax.** Retailers must remit the sales tax collected with the [Nebraska and Local Sales and Use Tax Return, Form 10](#). Returns are due monthly, quarterly, or annually depending on the amount of sales tax collected during the course of the year. A Form 10 must be filed, even if there is no tax due. Please see [Statutory Responsibilities For Collecting, Reporting, and Remitting Sales Taxes and Income Tax Withholding Information Guide](#) for additional information.

**Penalty and Interest.** If a retailer fails to file or pay the tax liability by the due date, a penalty may be assessed in the amount of 10% of the tax due or \$25, whichever is greater. Interest on the unpaid tax will be assessed at the statutory rate from the due date until payment is received.

**Recordkeeping Requirements.** All records, including receipts, invoices, cash register tapes, resale or exempt sale certificates, ledgers, spreadsheets, and workpapers used in preparing tax returns must be kept for at least three years. These records may be examined by DOR to verify the amounts required to be remitted to Nebraska.

## Resource List

### Information Guides

- ❖ [Common or Contract Carrier](#)
- ❖ [Governmental Entities](#)
- ❖ [Leased Motor Vehicles](#)
- ❖ [Nonprofit Organizations](#)
- ❖ [Statutory Responsibilities for Collecting, Reporting, and Remitting Nebraska Taxes](#)
- ❖ [Warranties, Guarantees, Service, and Maintenance Agreements](#)

### Nebraska Sales and Use Tax Regulations

- ❖ [Reg-1-19, Rental or Lease of Vehicles](#)
- ❖ [Reg-1-22, Occasional Sales](#)
- ❖ [Reg-1-31, Coin-Operated Machines](#)
- ❖ [Reg-1-50, Medicines & Medical Equipment](#)
- ❖ [Reg-1-59, Tire Retreading, Recapping, and Repair](#)
- ❖ [Reg-1-69, Common & Contract Carrier](#)
- ❖ [Reg-1-72, United State Government & Federal Corporations](#)
- ❖ [Reg-1-74, Warranties & Guaranties](#)
- ❖ [Reg-1-82, Labor](#)
- ❖ [Reg-1-90, Nonprofit Organizations](#)
- ❖ [Reg-1-91, Religious Organizations](#)
- ❖ [Reg-1-92, Educational Institutions](#)
- ❖ [Reg-1-93, Governmental Units](#)
- ❖ [Reg-1-99, Motor Vehicle Services](#)

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