

## REG-1-064, Interstate Commerce

064.01 Delivery into Nebraska. If property or services are purchased from a retailer in another state for use or consumption in the state of Nebraska and delivery is made in this state, such sale is taxable. It is taxable even if the purchaser's order may specify that the goods are to be manufactured or procured by the seller at a point outside this state and shipped directly to the purchaser from the point of origin.

064.01A Delivery in this state means that physical possession of the tangible personal property is actually transferred to the buyer within this state, or that the tangible personal property is placed in the mails or given to a common or contract carrier at a point outside this state and directed to the buyer in this state.

064.01B For property or services other than tangible personal property, delivery in this state means, for utilities, the utility service is provided in this state; for maintenance agreements, the property covered is in this state or the place at which the maintenance must be performed is in this state; for satellite programming, the receiver is located in this state; and for admissions, the location to which access is granted is in this state.

064.01C See Reg-1-002, Consumer's Use Tax, concerning the consumer's responsibility to pay the use tax directly to the Department of Revenue.

064.01D Printed material purchased with delivery information provided by the purchaser but without a certificate of exemption for direct mail is taxable on the portion of the direct mail material delivered to Nebraska locations. (See Reg-1-105, Direct Mail.)

064.02 Delivery from Nebraska. When property or services are sold within this state and the seller is required as a condition of the sale to deliver it to a point outside the state, or to deliver it to a common or contract carrier for transportation to a point outside the state, the sales tax does not apply; provided, the property is not returned to a point within this state. However, where property or services are delivered in this state, the sales tax applies, even if the buyer intends to transport the property out of this state.

064.03 Acceptable proof of transportation outside the state will be:

064.03A A waybill or bill of lading made out to the order of the buyer calling for delivery;

064.03B An insurance, registry receipt, or other receipt issued by the United States Postal Service;

064.03C A trip sheet signed by the seller's delivery agent and showing the signature and address of the person outside the state who received the delivered goods; or

064.03D Direct mail information indicating delivery locations outside Nebraska.

*(Sections 77-2704.11 and 77-2703.03, R.R.S. 2003, and sections 77-2703(2) and 77-2703.02, R.S.Supp., 2004. April 12, 2005.)*