TITLE 316 CHAPTER 9
LOCAL OPTION SALES AND USE TAX

REG-9-011 DIRECT-TO-HOME SATELLITE PROGRAMMING

011.01 The local option sales and use tax does not apply to charges for direct-to-home satellite programming that is transmitted or broadcast by satellite directly to the subscriber's ~~residential~~ premises even though the state sales and use tax applies to such charges for direct-to-home satellite programming. The term premises means any residential, business, or commercial location.

011.01A Retailers must collect and remit the local option sales and use tax on all direct-to-home equipment (i.e. dishes, receivers, and decoders) that are sold or leased to subscribers.

011.01B Retailers who charge for equipment and direct-to-home programming and who do not separately state the charges on the sales invoice or contract, or do not separately invoice the charges, are required to collect and remit the local option sales and use tax on the total charge.

~~011.01C Charges for satellite programming transmitted to a business or commercial customer are taxable.~~

(Public Law 104-104, Title VI, s. 652. .)

TITLE 316 CHAPTER 9
LOCAL OPTION SALES AND USE TAX

REG-9-012 RATES AND BOUNDARIES DATA BASE

012.01 The Tax Commissioner will provide and maintain a data base that assigns each five-digit and nine-digit zip code within the state to the proper tax rates and jurisdictions in accordance with the provisions of the Streamlined Sales Tax Agreement.

012.02 The Tax Commissioner will provide and maintain a data base that describes the boundary changes and effective date of the change for all local jurisdictions which impose a local option sales and use tax.

012.03 Retailers will be held harmless for any liability resulting from the use of either data base provided by the Tax Commissioner.

012.04 Purchasers or a purchaser's certified service provider (CSP) relying on erroneous information in either of the data bases required by paragraphs 012.01 or 012.02 of this regulation are relieved from liability for any penalty resulting from a failure to pay local option tax, but remain liable for any tax and interest.

(Section 77-27,143, R.R.S. 2003. .)