

REG-1-054, Newspapers

054.01 Sales of newspapers, published at least 52 times a year and containing matters of general interest and reports of current events, are exempt from the sales tax whether sold by subscription or for cash.

054.02 Purchases of preprints such as advertising supplements, newspaper supplements, or similar items, for distribution with newspapers are exempt when delivered directly to the newspaper by the printer or by a common or contract carrier. Any of the preprints that are not actually distributed with a newspaper, or that are not delivered directly to the newspaper, are taxable.

054.03 Publishers of newspapers are exempt from payment of sales tax on their purchases of paper, ink, preprints, and other component parts of newspapers. Purchases which do not become a component part of the finished newspaper, such as presses, photography equipment, office furnishings, and supplies are taxable.

(Sections 77-2702.13 and 77-2704.07, R.R.S. 2003. October 1, 2003.)