

REG-1-062, Animal Life

062.01 Sales of any form of animal life, the products of which ordinarily constitute food for human consumption, are exempt from the sales tax. Cattle, domestic sheep, swine, poultry, domestic goats, and bees are examples of exempt forms of animal life. Sales of game birds subject to permit and regulation by the Game and Parks Commission are also exempt from the sales tax.

062.01A Game birds means coots, cranes, curlew, doves, grouse, partridges, pheasants, plovers, prairie chickens, quail, rails, snipes, swans, woodcocks, wild turkeys, and all migratory waterfowl.

062.01B Migratory waterfowl means ducks, geese, brant, or other migratory waterfowl subject to regulation by the Game and Parks Commission.

062.02 Purchases of animal life, the products of which do not ordinarily constitute food for human consumption, for example, zoo animals, parakeets, canaries, chinchillas, horses, donkeys, mules, elk and deer, ostriches, emus, and pets, such as cats, dogs, and birds, or breeding stock of any of these animals are examples of taxable forms of animal life. Purchases of these forms of animal life are taxable to the purchaser even when purchased for breeding purposes.

062.03 Certain animal specialty services provided to animal life may be taxable. See Reg-1-102, Animal Specialty Services, regarding the taxation of animal specialty services.

(Neb. Rev. Stat. § 77-2704.46. June 24, 2017.)