

REG-1-080, Sales of Legal, Medical, and Commercial Documents and Records

080.01 Charges for providing documents are exempt as a governmental service if the law or ordinance requires the furnishing of documents or copies of documents, such as permits or licenses, by a governmental agency, or if the documents are public records.

080.01A Public records mean public records as defined in section 84-712.01.

080.01B Documents which are developed, produced, or acquired and made available for commercial sale to the general public are taxable, unless the price for the document is fixed by state law, rule, or regulation.

080.02 Charges for originals or copies of depositions, bills of exceptions, and transcripts prepared and sold by a court reporter are not taxable. Depositions, bills of exceptions, and transcripts or copies of depositions, bills of exceptions, and transcripts prepared and sold by anyone other than a court reporter are taxable.

080.02A Bill of exceptions means a verbatim record of anything and everything said or done by anyone in the course of trial or any other proceeding; any motion, comment, or statement made by the court in the presence and hearing of a panel of potential jurors or the trial jury; any objection to the court's proposed instructions or to instructions tendered by any party, together with the court's rulings, and in post trial proceeding; amendments to the bill of exceptions, together with the court's rulings; and the index of the bill of exceptions.

080.02B Court reporter means a person who possess the knowledge, skill, and ability to produce a verbatim record of court and other legal proceedings.

080.02C Deposition means a written declaration under oath in accordance with procedures provided by law, made upon notice to the adverse party for the purpose of enabling him or her to attend and cross-examine, or made upon written interrogatories pursuant to section 25-1242 of the Nebraska Revised Statutes.

080.02D Transcript means a writing or record (original or copy) of judicial, legislative, administrative, or other legal proceedings, including, but not limited to: pleadings upon which the case was tried; the judgment, decree, or final order sought to be reversed, vacated, or modified; the lower court's memorandum opinion, if any; and other parts of the record as are necessary and material to the assignments of error.

080.02E Verbatim record means one which accurately reflects the spoken word and nonverbal communication and action.

080.03 Blueprints, abstracts, law briefs, and other similar documents furnished in connection with personal services in a professional capacity are not taxable when furnished as a part of providing personal services.

080.04 If blueprints, abstracts, law briefs, or other similar documents or the information on such documents are sold by a person without providing personal services in a professional capacity, the sales tax must be collected on the sale of the documents.

080.05 Mailing lists and prospect lists provided in the form of labels, magnetic media, or diskette, whether in an electronic or any other format, are taxable.

080.06 Sales of Nebraska Statutes, reports of court cases, advance sheets, brand books, departmental manuals, and other similar publications are taxable.

080.07 Sales of copies of medical records provided to the patient or a person named as the patient's power of attorney for health care are not taxable. A power of attorney for health care, under Neb. Rev. Stat. §§ 30-3401 through 30-3432, authorizes a designated attorney-in-fact to make health care decisions for the principal when the principal is incapable.

080.08 Persons performing professional services are consumers of all materials and supplies used in rendering their professional services and must pay the sales or use tax when purchasing materials and supplies.

(Section 25-1280, R.R.S., 2004, sections 77-2701.33, 77-2704.58, 77-2704.59, R.R.S. 2009, and ABI v Egr, 264 Neb. 574 (2002). June 6, 2011.)