

September 30, 2002

Sales and Use Tax - Training on Computer Software. AMOUNTS PAID TO A RETAILER OF SOFTWARE FOR COMPUTER SOFTWARE TRAINING ARE SUBJECT TO TAX EFFECTIVE OCTOBER 1, 2002.

Laws 2002, LB 1085, repealed the sales and use tax exemption for the amount charged by a retailer of computer software for training customers in the use of the software. The training can be conducted by the retailer of the software or on the retailer's behalf by another person. The charges for training are taxable whether the training is an optional or mandatory part of the sale, lease, rental or licensing of computer software, or whether the training is provided at a different time than the actual sale of the software.

Sales and Use Tax Regulations 1-007.02(G) and 1-088.02 are superseded by the provisions of Laws 2002, LB 1085.

APPROVED:



Mary Jane Egr
State Tax Commissioner

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