

Year	Name of Exemption
2009	Pet-related Services
1979	Storage and Moving Services
1979	Personal Care Services - Tattoo and body modification services
2009	Mineral Oil as Dust Suppressant
1992	Tele-floral Deliveries
1992	Agricultural and Machinery and Equipment
1993	Nebraska Lottery
2012	Data Centers
2012	Biochips
1992	Purchases by the Licensees of the State Racing and Gaming Commission
1979	Cleaning and Repair of Clothing - Dry cleaning services
1979	Personal Care Services - Nail care services
1979	Taxi, Limousine, and Other Transportation Services - Local passenger transportation by
1979	Personal Care Services - Hair removal services
1983	Film Rentals
1979	Legal Services
1979	Other Real Estate Services - Offices of real estate agents
1979	Accounting Services
1992	Other Professional Services - Investment advice
1979	Motor Vehicle Cleaning and Repair - Power train repair
1979	Taxi, Limousine, and Other Transportation Services - Local, fixed-route passenger
1992	Other Professional Services - Travel agencies
1979	Other Real Estate Services - Offices of real estate appraisers
1979	Maintenance, Painting, and Repair Services to Real Property - carpentry contractors
1979	Maintenance, Painting, and Repair Services to Real Property - electricians
1979	Motor Vehicle Cleaning and Repair - Brake Repair
1979	Motor Vehicle Cleaning and Repair - Electrical system repair
1992	Other Personal Services - Weight loss services
1979	Motor Vehicle Cleaning and Repair - Wheel and alignment services
2009	Conference Bridging Services
1979	Maintenance, Painting, and Repair Services to Real Property - siding contractors
1979	Maintenance, Painting, and Repair Services to Real Property - painting and wall covering
1992	Other Personal Services - All other personal services, including bail bonding, shoeshine,
1979	Maintenance, Painting, and Repair Services to Real Property - Poured concrete
1979	Cleaning and Repair of Clothing - other laundry services
1979	Taxi, Limousine, and Other Transportation Services - Local taxi service
1979	Personal Care Services - Massage services
2009	Animal Grooming
1979	Personal Care Services - skin care services
1989	Natural gasoline used as a denaturant by a Nebraska ethanol facility
1979	Taxi, Limousine, and Other Transportation Services - Sightseeing services by ground
1992	Other Professional Services - Tour operators

2014	Automobile Museums
1979	Taxi, Limousine, and Other Transportation Services - Local passenger transportation by
1994	Syndicated Programming
1979	Motor Vehicle Cleaning and Repair - Body Repair
1995	Molds and Dies
1979	Personal Care Services - Hair care services
1979	Motor Vehicle Cleaning and Repair - Other repair services (muffler, exhaust, air
1979	Maintenance, Painting, and Repair Services to Real Property - roofing contractors
2014	Bullion or Currency
2015	Single Day Admission to or Purchase by Zoo or Aquarium
2014	Community-Based Energy Development (C-BED) Projects
1979	Maintenance, Painting, and Repair Services to Real Property - drywall and insulation
2006	Certain Purchases by a Museum
1979	Taxi, Limousine, and Other Transportation Services - Long-distance passenger
1979	Maintenance, Painting, and Repair Services to Real Property - Framing contractors
1979	Maintenance, Painting, and Repair Services to Real Property - flooring contractors
2012	Entry Fees for Youth Sports Events
1979	Motor Vehicle Cleaning and Repair - Repair of recreational motor vehicles
1967	Non-Nebraska S Corporation and LLC Income/Loss Exclusion (January 1, 2025)
2012	Admissions to Statewide Sports Events
2006	Manufacturing Machinery and Equipment
1989	Telecommunications Access Charges
1979	Maintenance, Painting, and Repair Services to Real Property - plumbing, heating, and air
2019	Leases of Electric Power Structures or Facilities Owned by Political Subdivisions of the
1979	Motor Vehicle Cleaning and Repair - Scheduled preventative maintenance
2014	Direct Mail Postage
2013	Prepared Food Sold by Institutions at a Flat Rate
1986	Federal Credit Unions & Mutual Fund Companies
2013	Net Metering of Electricity
2012	Admissions Charged by Organizations Dedicated to Youth Development and Healthy
N/A	Seismograph & geophysical services
N/A	Water well drilling
N/A	Interstate telephone and telegraph (industrial or residential use)
N/A	Loan broker fees
N/A	Real estate management fees (rental agents)
N/A	Real estate title abstract services
N/A	Tickertape reporting (financial reporting)
N/A	Dating services
N/A	Fishing & hunting guide services
N/A	Personal instruction (golf, dance, tennis, etc.)
N/A	Swimming pool cleaning and maintenance
N/A	Tax return preparation
N/A	Check & debt collection
N/A	Credit information, credit bureaus
N/A	Employment agencies
N/A	Interior design and decorating
N/A	Lobbying and consulting

N/A	Marketing
N/A	Process server fees
N/A	Public relations, management consulting
N/A	Secretarial and court reporting services
N/A	Telemarketing services on contract
N/A	Telephone answering service
N/A	Temporary help agencies
N/A	Test laboratories (excluding medical)
N/A	Information services
N/A	Data processing services (include Online Data processing services)
N/A	Mainframe computer access and processing services
N/A	Parking lots & garages
N/A	Pinball and other mechanical amusements
N/A	Land surveying
N/A	Chartered flights (with pilot)
N/A	Labor charges – repairs to interstate vessels
N/A	Labor charges – repairs to intrastate vessels
N/A	Labor charges on repairs to railroad rolling stock
N/A	Engineers
N/A	Architects