

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	<b>Agricultural and Machinery and Equipment</b>
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
1992	Other Professional Services - Family planning
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	<b>Non-Nebraska S Corporation and LLC Income/Loss Exclusion (January 1, 2025)</b>
2012	Admissions to Statewide Sports Events
2006	<b>Manufacturing Machinery and Equipment</b>
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