

| 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  |

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| 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 | <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  |

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| 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   |