

BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF AUTHORIZING THE)
CITY OF LINCOLN-LANCASTER COUNTY)
PURCHASING AGENT TO ACT AS THE)
AUTHORIZED REPRESENTATIVE OF THE)
COUNTY OF LANCASTER, NEBRASKA, FOR)
THE PURPOSE OF ISSUING NEBRASKA)
DEPARTMENT OF REVENUE FORMS 13 AND)
17 ON BEHALF OF THE COUNTY OF)
LANCASTER, NEBRASKA)

RESOLUTION NO. R-18-0064

WHEREAS, pursuant to Neb. Rev. Stat. § 77-2704.14(1)(a), sales and use taxes shall not be imposed on the gross receipts from the sale, lease, or rental of and the storage, use, or other consumption in this state of purchases by any county;

WHEREAS, pursuant to Neb. Rev. Stat. § 77-2704.14(1)(b), the appointment of purchasing agents shall be recognized for the purpose of altering the status of the construction contractor as the ultimate consumer of building materials which are physically annexed to the structure and which subsequently belong to the state or the governmental unit. The appointment of purchasing agents shall be in writing and occur prior to having any building materials annexed to real estate in the construction, improvement, or repair;

WHEREAS, pursuant to 316 NAC § 1-014, the Nebraska Department of Revenue (“Department”) generally requires the Department’s Form 13 to be issued from a county to a retailer for purposes of the exemption in Neb. Rev. Stat. § 77-2704.14(1)(a);

WHEREAS, pursuant to 316 NAC § 1-017.08, in certain circumstances the Nebraska Department of Revenue permits a county to issue the Department’s Form 17 to appoint a contractor as a purchasing agent for purposes of purchasing building materials tax-free under the exemption in Neb. Rev. Stat. § 77-2704.14(1)(b);

WHEREAS, the County of Lancaster, Nebraska, (“the County”) as a county of the State of Nebraska, is an exempt governmental unit that wishes to authorize the City of Lincoln-Lancaster County Purchasing Agent to act as the County’s Authorized Representative for the purpose of issuing the Department’s Forms 13 and 17 on behalf of the County according to applicable statutory and regulatory authority;

NOW, THEREFORE, BE IT RESOLVED, by the Lancaster County Board of County Commissioners that the City of Lincoln-Lancaster County Purchasing Agent is hereby authorized as the County’s Authorized Representative for the purpose of issuing the Department’s Forms 13 and 17 on behalf of the County according to applicable statutory and regulatory authority.

DATED this _____ day of _____, 2018, at the County-City Building, Lincoln, Lancaster County, Nebraska.

BY THE BOARD OF COUNTY
COMMISSIONERS OF LANCASTER
COUNTY, NEBRASKA

APPROVED AS TO FORM
this ___ day of _____, 2018.

Deputy County Attorney
For PAT CONDON
Lancaster County Attorney

