

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 ) RESOLUTION NO. R-18-0070  
DEPARTMENT OF REVENUE FORMS 13 AND )  
17, AND THE FEDERAL EXCISE TAX )  
EXEMPTION CERTIFICATION ON BEHALF )  
OF THE COUNTY OF LANCASTER, )  
NEBRASKA )

WHEREAS, pursuant to Neb. Rev. Stat. § 77-2704.15(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. § 77-2704.15(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. § 77-2704.15(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. § 77-2704.15(1)(b);

WHEREAS, pursuant to 26 USCS § 4221(a)(4), articles subject to tax under Chapter 32 of the Internal Revenue Code [26 USCS §§ 4064 et seq.] (other than those under 26 USCS § 4121 or 4081) may be sold tax free by the manufacturer (or under 26 USCS §§ 4051) to a State or local government for the exclusive use of such State or local government (*See also* 26 CFR § 48.4221-5(a));

WHEREAS, pursuant to 26 USCS § 4221(d)(4), State and local government includes any State and any political subdivision thereof (*See also* 26 CFR § 48.4221-5(b));

WHEREAS, pursuant to 26 CFR § 48.4221-5(c)(1), evidence required to support such a tax-free sale shall consist of a Federal Excise Tax Exemption Certificate, executed and signed by an officer or employee authorized by the State or local government to execute and sign the certificate (*See also* 26 USCS § 4221(c));

WHEREAS, the County of Lancaster, Nebraska, (“the County”) as a county and political subdivision 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, and the Federal Excise Tax Exemption Certificate 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, and the Federal Excise Tax Exemption Certificate on behalf of the County according to applicable statutory and regulatory authority; and

BE IT FURTHER RESOLVED, that, upon approval of this Resolution, Lancaster County Resolution R-18-0064 is hereby rescinded.

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.

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Deputy County Attorney  
For PAT CONDON  
Lancaster County Attorney

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