

REG-1-055, Magazines and Journals

055.01 Receipts from any sale, whether or not by subscription, for magazines and journals are taxable.

055.02 Journals include professional publications and information service publications that are updated periodically.

055.03 Publishers of magazines and journals are purchasing the property actually incorporated as a component part of the finished product as a "sale for resale". Purchases by publishers which do not become a component part of the finished magazine or journal, such as presses, photography equipment, office furnishings, and supplies are taxable.

(Sections 77-2702.13 and 77-2704.22, R.R.S. 2003. October 1, 2003.)