



Revenue Ruling 1-77-11

Sales and Use Tax - Storage and Servicing of Golf Equipment.
CHARGES FOR CLEANING AND STORING GOLF EQUIPMENT BY A PERSON
OPERATING A GOLF COURSE ARE NOT SUBJECT TO SALES AND USE
TAX.

Advice has been requested as to whether charges for cleaning
and storing golf equipment would be subject to Nebraska
sales and use tax.

An operator of a golf course who cleans golf equipment is
providing a nontaxable service. An operator of a golf
course who stores golf equipment owned by others is providing
a nontaxable service. The person providing the services is
the ultimate consumer of tangible personal property consumed
by him in the performance of the services.

The service of cleaning and storing golf equipment is not
subject to Nebraska sales and use tax.

APPROVED:

A handwritten signature in cursive script that reads 'William E. Peters'.

William E. Peters
State Tax Commissioner

July 20, 1977