

Section	pated tax collections in county budget.	Section 42-5411.	Procedure on variance between county share of tax monies received and budget estimate.
---------	---	---------------------	--

Chapter 5 was transferred and renumbered from Title 42, Chapter 8, and the heading was changed from "Transaction Privilege Taxes" to "Transaction Privilege and Affiliated Excise Taxes" by Laws 1997, Ch. 150, § 65, eff. January 1, 1999.

ARTICLE 1. GENERAL ADMINISTRATIVE PROVISIONS

The heading of Article 1 was changed from "In General" to "General Administrative Provisions" by Laws 1997, Ch. 150, § 65, eff. January 1, 1999.

§ 42-5001. Definitions

Effective January 1, 1999

In this article and article 2 of this chapter,¹ unless the context otherwise requires:

1. "Business" includes all activities or acts, personal or corporate, engaged in or caused to be engaged in with the object of gain, benefit or advantage, either directly or indirectly, but not casual activities or sales.

2. "Distribution base" means the portion of the revenues derived from the tax levied by this article and articles 5, 8 and 9 of this chapter² designated for distribution to counties, municipalities and other purposes according to § 42-5029, subsection C.

3. "Engaging", when used with reference to engaging or continuing in business, includes the exercise of corporate or franchise powers.

4. "Gross income" means the gross receipts of a taxpayer derived from trade, business, commerce or sales and the value proceeding or accruing from the sale of tangible personal property or service, or both, and without any deduction on account of losses.

5. "Gross proceeds of sales" means the value proceeding or accruing from the sale of tangible personal property without any deduction on account of the cost of property sold, expense of any kind or losses, but cash discounts allowed and taken on sales are not included as gross income.

6. "Gross income" and "gross proceeds of sales" do not include goods, wares or merchandise, or value thereof, returned by customers if the sale price is refunded either in cash or by credit, nor the value of merchandise traded in on the purchase of new merchandise when the trade-in allowance is deducted from the sales price of the new merchandise before completion of the sale.

7. "Gross receipts" means the total amount of the sale, lease or rental price, as the case may be, of the retail sales of retailers, including any services that are a part of the sales, valued in money, whether received in money or otherwise, including all receipts, cash, credits and property of every kind or nature, and any amount for which credit is allowed by the seller to the purchaser without any deduction from the amount on account of the cost of the property sold, materials used, labor or service performed, interest paid, losses or any other expense. Gross receipts do not include cash discounts allowed and taken nor the sale price of property returned by customers if the full sale price is refunded either in cash or by credit.

8. "Person" or "company" includes an individual, firm, partnership, joint venture, association, corporation, estate or trust, this state, any county, city, town, district other than a school district, or other political subdivision and any other group or combination acting as a unit, and the plural as well as the singular number.

9. "Qualifying community health center" means an entity that is recognized as nonprofit under 501(c)(3) of the United States internal revenue code,³ that is a community-based, primary care clinic that has a community-based board of directors and that is either:

Text effective January 1, 1999