

79-3678. Same; effective date of state or local sales or use tax rate changes for certain services.

The effective date of state or local sales or use tax rate changes for services covering a period starting before and ending after the statutory effective date shall be as follows: (a) For a rate increase, the new rate shall apply to the first billing period starting on or after the effective date; and

(b) for a rate decrease, the new rate shall apply to bills rendered on or after the effective date.

History: L. 2003, ch. 147, § 24; May 22.