

**79-3287. Same; sales in state; income-producing activity.** Sales, other than sales of tangible personal property, are in this state if:

- (a) the income-producing activity is performed in this state; or
- (b) the income-producing activity is performed both in and outside this state and a greater proportion of the income-producing activity is performed in this state than in any other state, based on costs of performance.

**History:** L. 1963, ch. 485, § 17; April 25.