

Examples

Legislative Bill 397

New Cigarette Definition Beginning September 1, 2019

On and after September 1, 2019, the products on the top shelf will be cigarettes for the purposes of Nebraska cigarette tax. The products on the bottom shelf are cigars, and not cigarettes, and will continue to be taxed as other tobacco products.



On and after September 1, 2019, all of the products below will be cigarettes for the purposes of Nebraska cigarette tax.



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On and after September 1, 2019, all of the products below are cigars, and not cigarettes, and will continue to be taxed as other tobacco products.



These photographs are provided as examples of the types of tobacco products that will be reclassified as cigarettes on and after September 1, 2019. This is not intended as a comprehensive listing of products that will be reclassified.

For product related questions, please contact the Nebraska Department of Revenue:

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