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DEPARTMENT OF REVENUE



Pete Ricketts, Governor

FOR IMMEDIATE RELEASE

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GIL 1-19-2 Sales and Use Tax: Temporary Penalty and Interest Relief for Certain Remote Sellers and Marketplace Facilitators

NOVEMBER 8, 2019 (LINCOLN, NEB.) – Nebraska Tax Commissioner Tony Fulton announced the Department of Revenue (DOR) issued a General Information Letter (GIL) 1-19-2 providing guidance to Remote Sellers and marketplace facilitators in response to requests from certain sellers that have not yet complied with [LB 284](#), but are required to do so. [GIL 1-19-2](#) clarifies temporary penalty and interest relief may be provided for remote sellers that meet the requirements of GIL 1-19-2.

As of April 1, 2019, LB 284 required remote sellers to obtain a sales tax permit and collect and remit Nebraska and local sales taxes on sales delivered or sourced to a Nebraska address, provided the remote seller meets certain thresholds.

To qualify for the temporary penalty and interest waiver, a remote seller or marketplace facilitator must, by January 20, 2020 obtain a sales tax permit with [Nebraska Tax Application, Form 20](#). The next step is to report and remit all sales tax and local sales tax due since April 1, 2019. The final step is to submit a [Request for Abatement of Penalty, Form 21](#), and a [Request for Abatement of Interest, Form 21A](#), with a reference to "GIL 1-19-2" written across the top of both forms.

Remote sellers and marketplace facilitators that fail to meet the January 20, 2020 deadline will be assessed penalties and interest for all periods dating back to and including April 1, 2019. Remote sellers and marketplace facilitators that would otherwise be eligible for this relief, but already obtained a permit and paid penalty or interest for late periods since April 1, 2019, are also eligible for this relief by complying with these requirements.

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