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NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

Kratom Product Registration

FORM 230
2027

1 Do you hold, or have you previously held, a Nebraska ID number? ☐ YES ☐ NO If Yes, provide the number:	**Please Do Not Write In This Space**
2 Federal Employer ID Number	

Name and Location Address of Business			Name and Mailing Address		
Name (dba)			Name		
Legal Name					
Business Street Address (Do Not Use PO Box)			Street or Other Address		
City	State	ZIP Code	City	State	ZIP Code
Country			Country		

3 Reason for Filing Registration

☐ Annual Registration for calendar year 2027.

☐ Supplemental Registration — Change in kratom listed on directory, or other information

Provide an explanation if a supplemental registration is being submitted:

_____

4 Identify Owner, Partners, Members, or Corporation Officers

Name	Address, City, State, ZIP Code	Title, if Corporate Officer

5 Type of Ownership

(1) ☐ Sole Proprietorship
(2) ☐ Partnership
(3) ☐ Corporation
(4) ☐ Foreign Corporation (another state or country)
(5) ☐ S Corporation
(6) ☐ Fiduciary (Estate or Trust)
(7) ☐ Limited Liability Company (LLC)
(8) ☐ Other _____

6 Does the kratom processor affirmatively certify that the kratom processor will comply with all applicable laws of Nebraska? ☐ YES ☐ NO

If No, please explain: _____

7 Manufacturing Facility Location

Address of Facility	City, State, ZIP Code	Country

8 Provide a complete listing of kratom products to be sold in Nebraska by completing Form 230 Item 8 in Excel format. The Excel file must include the following information:

Product Name	SKU	Packaging Type	Package UPC	Units per Package	Status

8b Total number of kratom products included in this registration . . . . . **8b** _____

9 The following items must be submitted with this application:

a. Attach a copy of each product's label. **Note: A copy must be provided even if it was provided previously and remains unchanged.**

b. For each product, attach a certificate of analysis for the kratom product that states the kratom product's alkaloid content and certifies that the kratom product has a level of 7-hydroxymitragynine that is two percent or less of the alkaloid composition of the kratom product from an independent laboratory. **Ensure each certificate identifies the kratom product which is analyzed.** _____

c. Attach a copy of the valid good manufacturing practice certificate issued by an accredited third-party certification body in compliance with 21 C.F.R. Part 111.

d. Attach a copy of current food facility registration certificate issued by federal Food and Drug Administration for all facilities where kratom products are manufactured, prepared, packaged or labeled.

10 Amount Due (line 8b mulitplied by $1,400) **This registration will not be considered until the entire registration fee has been remitted and processed...10** _____

DOR reserves the right to request additional documents and information as part of the review of this registration.

Any application that is incomplete or deficient and not corrected or supplemented within 30 days after DOR's notification will be denied.

Email. I acknowledge that if an email address is listed and I did not check the "Opt-Out" box, I am allowing DOR to contact me by email. DOR will send all confidential information by secure email or State of Nebraska secure file sharing system. If you do not wish to exchange confidential information by email, check the box labeled "Opt-Out" on the line labeled "email address."

Authorized Signature. This form must be signed by the owner, partner, member, corporate officer, or other individual authorized to sign by a power of attorney on file with DOR.

Under penalties of law, I declare that I have examined the information provided, and to the best of my knowledge and belief, it is correct and complete.

sign here

Authorized Signature	Date	Print Authorized Person's Name	
Title	Phone Number	Authorized Person's Email Address	☐ Opt-Out
Contact Person (if different than Authorized Person)	Phone Number	Contact Person's Email Address	☐ Opt-Out

Instructions

Who Must File. A processor of kratom products that are sold at retail in this state, whether directly or through a distributor, wholesaler, retailer, or similar intermediary or intermediaries must submit a Certification.

When to File. Beginning January 1, 2026 kratom processors are required to complete the certification. Annual renewal is required. A certification is valid for one calendar year after the date of issuance. For kratom processors making any changes to their initial Certification, the supplemental Certification noting the changes must be submitted at least thirty (30) calendar days prior to that change becoming effective.

Where to File. Submit this application along with the required attachments using DOR's secure file sharing system. Mail Kratom Product Registration Payment Voucher, Form 230-V with the application fee to Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903. Checks should be made out to the Nebraska Department of Revenue.

Fees. For the 2027 registration there is a nonrefundable $1,400 fee per kratom product. Kratom products that contain the same kratom ingredients in the same kratom delivery form, but are packaged, sold, or offered for sale in a different container, package, or volume are included in a single registration fee. This registration will not be considered until the entire registration fee has been remitted and processed.

Definitions. Kratom product has the same meaning as prescribed in Neb. Rev. Stat. § 71-3802(5).

1. Kratom means the plant mitragyna speciosa or any part of that plant, including, but not limited to, all components present in the natural plant;
2. Kratom extract means the material obtained by extraction of kratom leaves with a solvent consisting of water, ethanol, or food-grade carbon dioxide, or any other solvent allowed by federal or state regulation to be used in manufacturing a food ingredient;
3. Kratom product means a food, ingredient, or dietary supplement that:
    a. Consists of or contains kratom or kratom extract;
    b. Does not contain any synthesized kratom alkaloids, other synthesized kratom constituents, or synthesized metabolites of any kratom constituent;
    c. Does not contain a level of 7-hydroxymitragynine in the alkaloid fraction that is greater than two percent of the alkaloid composition of the kratom product; and
    d. Does not include any kratom product in any form that is combustible, is intended to be used for vaporization, or is injectable;
4. Processor means a person or business that manufactures, packages, labels, or distributes kratom products or advertises, represents, or holds itself out as manufacturing, preparing, packaging, labeling, or distributing kratom products;
5. Retailer has the same meaning as in Neb. Rev. Stat. § 77-2701.32; and
6. Synthesized means an alkaloid or alkaloid derivative that has been created, in full or in part, by directed chemical, physical, or biosynthetic conversion, including, but not limited to, fermentation, recombinant techniques, yeast-derived, or enzymatic techniques, rather than traditional food preparation techniques, such as heating or extracting.

Records Retention Requirement. Kratom manufacturers must maintain all invoices and documentation of sales and other information relied upon for the certification for a period of three years, unless otherwise required by law to maintain them for a greater period of time.

Item 3. For annual registration, list four digit calendar year. All registrations will expire on December 31 of each year.

Item 8. A complete listing of all kratom products of the processor to be sold in Nebraska must be listed. If the kratom product has not been included in an approved prior registration for the current calendar year, enter "NEW" in the column status. If the kratom product was included in an approved prior registration for the current calendar year, and there is a change related to the kratom product enter "MODIFIED" in the column status.

Item 9a. Attach a copy of each kratom packaging or labeling. Label the attachment as Attachment 9A. Kratom products considered

attractive to children cannot be registered.

Each kratom product must state on each retail package:

(1) The product is not recommended for use by individuals who are under twenty-one years of age, who are pregnant, or who are breastfeeding;

(2) A health care practitioner should be consulted prior to using the product;

(3) The product may be habit-forming;

(4) The following statements: "These statements have not been evaluated by the Food and Drug Administration. This product is not intended to diagnose, treat, cure, or prevent any disease.";

(5) The name and place of business of the processor;

(6) Directions for use that include a recommended amount of the kratom product per serving that is:

(a) Clearly described on the label for product forms such as capsules, gummies, prepackaged, single-serving units, and similar product forms; or

(b) A clear instruction or a mark on the package or container for beverages or liquids;

(7) A recommended number of servings that can be safely consumed in a twenty-four-hour period;

(8) A listing of the servings per container; and

(9) A listing of kratom alkaloids mitragynine and 7-hydroxymitragynine and other ingredients in the product, including quantitative declarations of the amount per serving of mitragynine.