NEBRASKA

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DEPARTMENT OF REVENUE

Pete Ricketts, Governor

August 1, 2022

VIA EMAIL

Mr. Craig Johnson
Executive Director
Streamlined Sales Tax Governing Board, Inc.
100 Majestic Drive, Suite 400
Westby, WI 54667
craig.johnson@sstgb.org

Re: Nebraska's 2022 SSUTA Compliance Recertification

Dear Mr. Johnson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement ("Agreement") and Rule 803.1, on behalf of the state of Nebraska, a Streamlined Sales Tax Governing Board member state, and as Tax Commissioner of the Nebraska Department of Revenue (DOR), I hereby certify to the Streamlined Sales Tax Governing Board that Nebraska is in substantial compliance with the terms of the Agreement as of August 1, 2022.

No changes have been made to Nebraska's statutes, rules, regulations, or other authorities that could affect Nebraska's compliance with the terms of the Agreement since August 2, 2021.

As part of this annual recertification, Nebraska updated its Online Certificate of Compliance and Taxability Matrix (Part 1 – Library of Definitions and Part 2 – Tax Administration Practices) which reflect Nebraska's laws enacted through August 1, 2022 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2022. Also, a link to each will be provided on DOR's website at: revenue.nebraska.gov.

As Tax Commissioner, I also declare that the Online Certificate of Compliance and Online Taxability Matrix are true, correct, and complete to the best of my knowledge and belief.

If you have any questions regarding Nebraska's compliance with the Streamlined Sales and Use Tax Agreement, please contact Karla Koehler in the DOR's Policy Section at 402-471-5924 or by e-mail at karla.koehler@nebraska.gov.

Sincerely,

Tony Fulton

Tony Fulton
Tax Commissioner