

REG-1-033, Transient and Itinerant Sellers

033.01 The requirement that any person must have a sales tax permit before he or she may lawfully sell property or services at retail in this state applies to all forms of retail selling, including sales made through stores; from private residences; at flea markets, fairs, or temporary booths; from trucks and wagons; by house-to-house canvass; by advertising through newspapers, radio, or television; or in any similar manner.

033.02 A distributor that uses mobile salespersons may enter into an agreement with the Nebraska Department of Revenue (Department) to collect and remit sales taxes for salespersons working for the distributor as independent contractors. When the distributor has entered into an agreement:

033.02A The individual sellers do not need sales tax permits; and

033.02B The distributor must record the retail price of each item sold and the location of each sale.

033.03 The promoter or operator of a trade show, craft show, flea market, or fair must be licensed as a retailer if:

033.03A The promoter and the sellers making sales at the event agree that the promoter will collect and remit the tax for those who do not have a sales tax permits. If the promoter and the seller enter into this kind of agreement, the seller is not required to obtain a sales tax permit; or

033.03B The promoter is making taxable sales.

033.04 Persons who sell property at retail from locations other than a store may be required to post a bond with the Department as a condition of obtaining a sales tax permit. The bond assures full compliance with the provisions of the Revenue Act, and that all sales taxes due are collected and remitted.

033.05 Transient and itinerant sellers who have obtained a sales tax permit must have the original or a copy of the permit in their possession and must display it upon request.

(Neb. Rev. Stat. §§ 77-2702.14, 77-2705(3), and 77-2713(1). June 24, 2017.)