

State of Nebraska

Nebraska Department of Revenue

NOTICE is given that the Nebraska Department of Revenue will hold a regulation hearing pursuant to Neb. Rev. Stat. § 84-907 on September 30, 2021, beginning at 10:00 A.M., at the Nebraska State Office Building, 301 Centennial Mall South, Room Lower-Level A. The purpose of this hearing is to take testimony and receive into evidence any documentation concerning the adoption, repeal, and amendment of regulations within Title 316 of the Nebraska Administrative Code as identified below.

The proposed changes (1) amend Title 316, Neb. Admin. Code Ch. 57, Cigarette Tax to (a) modernize and simplify language; eliminate redundancies; and add or amend definitions due to the enactment of LB 397 (2019) and DOR guidance; (b) require electronic filing; (c) repeal regulations on minimum pricing; (d) narrow the Native American tribal member exemption to reflect federal law and Neb. Rev. Stat. § 77-2602.05; and (e) move to this chapter a regulation requiring quarterly payments by tobacco products manufacturers; and (2) repeal outright Title 316, Neb. Admin. Code, Ch. 58, Tobacco Product Manufacturers in its entirety because the regulations largely repeat statutory language.

Title 316, Ch. 57, Cigarette Tax

The following regulations are amended:

REG-57-001 DEFINITIONS
REG-57-002 APPLICATION FOR PERMIT TO AFFIX AUTHORIZED TAX STAMPS
REG-57-003 PURCHASE AND SALE OF AUTHORIZED TAX STAMPS
REG-57-005 AFFIXING AUTHORIZED TAX STAMPS.
REG-57-006 INSPECTION OF AUTHORIZED TAX STAMPS.
REG-57-007 INSPECTION OF RETAIL AND VENDING MACHINE DISPLAYS
REG-57-008. REPORTS
REG-57-010 ~~FILING~~PETITION FOR APPROVAL OF A LOWER COST
REG-57-019 EXEMPTION FOR NATIVE AMERICAN INDIANS
REG-57-021 TOBACCO PRODUCT MANUFACTURERS; REQUIREMENT OF QUARTERLY PAYMENTS.

The following regulations are repealed outright:

REG-57-009 CARTAGE COST.
REG-57-011 MEETING COMPETITION
REG-57-012 OFFERS OF CIGARETTE SALES
REG-57-013 INTENT TO INJURE COMPETITION
REG-57-014 OFFERS OF MERCHANDISE COMBINED WITH CIGARETTES
REG-57-015 OFFERS OF PREMIUM COUPONS
REG-57-016 COUPONS FOR A REDUCTION IN PRICE

REG-57-017 CASE DISCOUNTS GIVEN TO WHOLESALERS OR RETAILERS
REG-57-018 SHELF PAYMENTS TO RETAILERS BY MANUFACTURERS
REG-57-020 MINIMUM SELLING PRICE

Title 316, Ch. 58, Tobacco Product Manufacturers

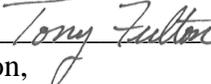
The following regulations are repealed outright:

REG-58-001 STATEMENT OF PURPOSE
REG-58-002 DEFINITIONS
REG-58-003 MANUFACTURER'S CERTIFICATION
REG-58-004 DIRECTORY OF CIGARETTES APPROVED FOR SALE IN NEBRASKA
REG-58-005 REQUIREMENT OF QUARTERLY PAYMENTS
REG-58-006 REPORTING REQUIREMENTS OF STAMPING AGENTS
REG-58-007 REVOCATION, SUSPENSION OR ADMINISTRATIVE PENALTY FOR STAMPING AGENT
REG-58-008 SEIZURE OF CONTRABAND CIGARETTES

A complete copy of the regulations and the descriptions of fiscal impact are available in the office of the Tax Commissioner, 301 Centennial Mall South, Lincoln, NE, Second Floor, or may be viewed at the websites for the Nebraska Department of Revenue www.revenue.nebraska.gov or the Secretary of State (www.sos.ne.gov).

The opportunity to be heard will be offered to any interested person upon written request to Tony Fulton, Tax Commissioner, Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509. Unscheduled testimony will be heard following the scheduled testimony at the hearing. Any interested party may submit a written statement by 5:00 PM on September 30, 2021, to be made part of the record. Individuals requiring physical or sensory accommodations, please contact the Nebraska Department of Revenue at 301 Centennial Mall South, Lincoln, NE 68509 or by calling 402-471-2971 or TDD 402-471-5740, no later than September 23, 2021.

Dated this 25th day of August, 2021



Tony Fulton,
Tax Commissioner