

**NEBRASKA DEPARTMENT OF REVENUE
REGULATIONS REPEAL – TITLE 316, CHAPTER 58
Tobacco Product Manufacturers Regulations**

Explanatory Statement

The entire Chapter of regulations are repealed outright. The DOR's report on regulations, Title 316, Neb. Admin. Code, Ch. 58, November 15, 2017, recommended repeal of most of these regulations because they followed the statute quite closely. The report recommended retaining Reg-58-005 because Neb. Rev. Stat. § 69-2708(4) allows quarterly payments as provided by regulation, with no statutory direction. This regulation was placed within the regulations on cigarette taxes and renumbered as Reg-57-021.