

September 30, 2002

Sales and Use Tax - Sales Tax Application. BEGINNING OCTOBER 1, 2002, THERE IS NO CHARGE FOR THE APPLICATION FOR OR ISSUANCE OF A SALES TAX PERMIT.

Laws 2002, Second Special Session, LB 32, Section 2, repealed the fee for persons making application for a Nebraska sales tax permit. Every person desiring to engage in or conduct business as a seller within Nebraska must file a Nebraska Tax Application, Form 20, for each place of business located in Nebraska.

A fee of twenty-five dollars (\$25) applies to the renewal or issuance of a permit which has been revoked or suspended by the Tax Commissioner. A fee of fifty dollars (\$50) applies for each successive revocation.

Sales and Use Tax Regulations 1-004.01 and 1-004.03 are superseded by the provisions of Laws 2002, Second Special Session, LB 32, Section 2.

APPROVED:



Mary Jane Egr
State Tax Commissioner

September 30, 2002