

September 30, 2002

Litter Fee - Litter Fee Tax Application. BEGINNING OCTOBER 1, 2002, THERE IS NO CHARGE TO THE MANUFACTURER, WHOLESALER OR RETAILER FOR THE APPLICATION FOR OR ISSUANCE OF A LITTER FEE PERMIT.

Laws 2002, Second Special Session, LB 32, Section 2, repealed the fee for manufacturers, wholesalers and retailers making application for a litter fee permit. Every person engaging in business in Nebraska as a manufacturer, wholesaler or retailer of products listed in Regulation 28-001 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A fee of twenty-five dollars (\$25) applies to the renewal or issuance of a permit which has been revoked or suspended by the Tax Commissioner.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.

Litter Fee Regulation 28-004.01 is superseded by the provisions of Laws 2002, Second Special Session, LB 32, Section 2.

APPROVED:



Mary Jane Egr  
State Tax Commissioner

September 30, 2002