

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE



Pete Ricketts, Governor

July 31, 2020

Mr. Craig Johnson
Executive Director
Streamlined Sales Tax Governing Board
100 Majestic Drive, Suite 400
Westby, WI 54667

Re: Nebraska's 2020 SSUTA Compliance Recertification

Dear Mr. Johnson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement ("Agreement") and Rule 803.1 on behalf of the Nebraska Department of Revenue, a Streamlined Sales Tax Governing Board member state, and as Tax Commissioner of the Nebraska Department of Revenue (DOR), I hereby certify to the Streamlined Sales Tax Governing Board that Nebraska is in substantial compliance with the terms of the Agreement as of August 1, 2020.

No changes have been made to Nebraska's statutes, rules, regulations, or other authorities that could affect Nebraska's compliance with the terms of the Agreement, since August 1, 2019.

DOR added comments to Reference Numbers 51110, 51120, 51150, and 51160 for consistency and there is no change in tax treatment.

The online 2020 Certificate of Compliance and Taxability Matrix for Nebraska are approved for publishing on August 1, 2020, and a link to each will be provided on DOR's website.

As Tax Commissioner, I also declare that the online 2020 Certificate of Compliance and Taxability Matrix are true, correct, and complete to the best of my knowledge and belief.

If you have further questions, please contact Karla Koehler in the DOR's Policy Section at 402-370-4336 or by e-mail at karla.koehler@nebraska.gov

Sincerely,

A handwritten signature in cursive script that reads "Tony Fulton".

Tony Fulton
Tax Commissioner