

September 30, 2002

Lodging Tax - Application. BEGINNING OCTOBER 1, 2002, THERE IS NO CHARGE FOR THE APPLICATION FOR OR ISSUANCE OF A LODGING TAX PERMIT.

Laws 2002, Second Special Session, LB 32, Section 2, repealed the fee for persons making application for a Nebraska lodging tax permit. Every person engaged in the business of operating a hotel 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A fee of twenty-five dollars (\$25) applies to the renewal or issuance of a permit which has been revoked or suspended by the Tax Commissioner.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.

Lodging Tax Regulation 68-006.02 is superseded by the provisions of Laws 2002, Second Special Session, LB 32, Section 2.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