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ESTIMATED SALES AND USE TAX REVENUE FROM REMOTE SALES

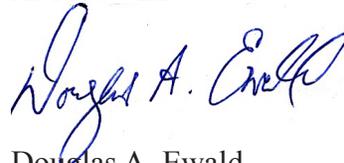
The *Omaha World-Herald*, citing a report by the National Conference of State Legislatures (NCSL), had recently reported Nebraska's estimated revenue loss due to uncollected sales and use tax on catalog and Internet purchases at \$118 million annually. The Nebraska Department of Revenue's Research Section (Department) estimates approximately \$37 million in state and \$8 million in local sales and use tax goes uncollected annually due to out-of-state businesses not collecting sales tax, and consumers not remitting use tax, on catalog and Internet purchases.

The Department's estimate incorporates a number of assumptions made in the NCSL report; however, it estimates a higher rate of tax compliance by businesses, particularly larger businesses, and a narrower tax base than used in the NCSL report.

The Department encourages all Nebraska taxpayers to remit use tax on their catalog and Internet purchases by filing the [Nebraska and Individual Consumer's Use Tax Return, Form 3](#), or on the applicable lines of their annual income tax return. For additional information, please visit the Department's website: www.revenue.ne.gov.

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APPROVED:



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