



Pete Ricketts
Governor

STATE OF NEBRASKA

DEPARTMENT OF REVENUE
Tony Fulton, Tax Commissioner
PO Box 94818 • Lincoln, Nebraska 68509-4818
Phone: 402-471-5729 • revenue.nebraska.gov

July 28, 2016

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

Re: Nebraska's 2016 Recertification

Dear Mr. Johnson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement (Agreement), on behalf of the State of Nebraska, a Streamlined Sales Tax Governing Board member state, I as Tax Commissioner of the Nebraska Department of Revenue, hereby certify to the Governing Board compliance with the terms of the Agreement.

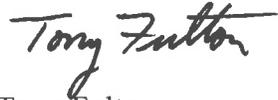
The following changes were made to the 2016 Certificate of Compliance and Taxability Matrix for Nebraska:

- In the Certificate of Compliance –
 - Section 327, item 327030, an explanation was added regarding Nebraska's treatment of four medical devices contained in the Health Care Lists in Appendix M;
 - Item PD260 in Part II of the Product Definitions section, an explanation was added regarding the enactment of an exemption for "food that ordinarily requires additional cooking to finish the product to its desired final condition."
- In the Taxability Matrix, Reference No. 10070, a citation to Nebraska Sales and Use Tax Regulation 1-065.05 was added as an additional reference for telecommunications nonrecurring charges.

The online 2016 Certificate of Compliance and Taxability Matrix for Nebraska are approved for publishing on August 1, 2016, and a link to each will be provided on the Department's website. As Tax Commissioner, I also declare that the online 2016 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 Ellen Thompson in the Department's Policy Section at 402-471-5679 or by e-mail at: Ellen.Thompson@Nebraska.gov.

Sincerely

A handwritten signature in black ink that reads "Tony Fulton". The signature is written in a cursive style with a long horizontal stroke extending from the end of the name.

Tony Fulton
Tax Commissioner

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