



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 31, 2019

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

Re: Nebraska's 2019 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 (DOR), hereby certify to the Governing Board compliance with the terms of the Agreement.

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, 2018.

After reviewing current statutes and regulation DOR updated the Taxability Matrix in Reference numbers 52010 – 54300 and Disclosed Practice 3.

After reviewing current statutes and regulation DOR updated the 2019 Certificate of Compliance in Section 327, item 327030.

The online 2019 Certificate of Compliance and Taxability Matrix for Nebraska are approved for publishing on August 1, 2019, and a link to each will be provided on DOR's website.

As Tax Commissioner, I also declare that the online 2019 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,

Tony Fulton
Tax Commissioner