



Dave Heineman
Governor

STATE OF NEBRASKA

DEPARTMENT OF REVENUE
Douglas A. Ewald, Tax Commissioner
P.O. Box 94818 • Lincoln, Nebraska 68509-4818
Phone: (402) 471-5729 • www.revenue.ne.gov

September 29, 2010

Scott Peterson
Executive Director
Streamlined Sales Tax Governing Board
4205 Hillsboro Pike, #305
Nashville, TN 37215-3339

Dear Mr. Peterson:

Nebraska is submitting this letter as a written response to your August 31, 2010, Preliminary Report to the Streamlined Compliance Review and Interpretations Committee (CRIC) in which you indicate that, after review of Nebraska's 2010 Recertification, there may be an issue with Nebraska's taxation of electronic mailing lists.

Nebraska's taxation of electronic mailing lists is the result of a 2002 Nebraska Supreme Court decision, *American Bus. Info v. Egr*, 264 Neb 574 (2002). The Court concluded the lists, whether in tangible form or in an electronic format, were tangible personal property. The taxation of paper mailing lists and lists on a tape or disc had been in our sales tax regulations prior to the court case. The taxation of electronic mailing lists has been codified into our sales and use tax regulations since March, 2006 (Regulation 1-080).

Nebraska tax policy regarding electronic mailing lists does not alter Nebraska's compliance with the Streamlined Agreement as certified to you on July 10, 2010. Our public notification to the Board that we tax electronic mailing lists as tangible personal property per the Supreme Court case has been and continues to be for informational disclosure purposes only.

Thank you for bringing this matter to our attention.

If you have any further questions, please contact Tom Gillaspie at 402-471-5915 or by e-mail at: Tom.Gillaspie@nebraska.gov.

Sincerely,

A handwritten signature in black ink that reads "Douglas A. Ewald".

Douglas A. Ewald
Tax Commissioner

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