



Dave Heineman
Governor

STATE OF NEBRASKA

DEPARTMENT OF REVENUE
Douglas A. Ewald, Tax Commissioner
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September 21, 2011

Scott Peterson
Executive Director
Streamlined Sales Tax Governing Board
4219 Hillsboro Pike, #234
Nashville, TN 37215

Dear Mr. Peterson:

Nebraska is submitting an amended 2011 Certificate of Compliance which reflects the following changes requested by the Compliance Review and Interpretations Committee in its August 24, 2011 report.

1. The statutory citation for county sales and use tax, Neb. Rev. Stat. §13-324, was inadvertently omitted and has been added to Sections 301 and 305.
2. The response in Section 305 related to Nebraska address-based rates and boundaries database has been changed to "YES". The database provided meets the requirements of the Streamlined Sales and Use Tax Agreement; therefore, the requirements of the Federal Mobile Telecommunications Sourcing Act have also been met.
3. The regulatory citation, Local Option Sales and Use Tax Regulation 9-006, has been added to Section 324. This regulation refers to the "combined tax" which means the retailer can use an aggregated state and local tax rate.
4. The regulatory citations, Nebraska Sales and Use Tax Regulation 1-070.01C and Local Option Sales and Use Tax Regulation 9-012.03, have been added to Section 331. These regulations provide penalty relief for the purchaser or purchaser's CSP resulting from incorrect data provided by the state.

This amended Certificate of Compliance will be posted on our Website today.

If you have any further questions, please contact Tom Gillaspie in Legal Services at 402-471-5915.

Sincerely,

Douglas A. Ewald
Tax Commissioner

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