



Dave Heineman  
Governor

## STATE OF NEBRASKA

DEPARTMENT OF REVENUE  
Douglas A. Ewald, Tax Commissioner  
PO Box 94818 • Lincoln, NE 68509-4818  
Phone: 402-471-5729 • [www.revenue.ne.gov](http://www.revenue.ne.gov)

October 1, 2012

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

Re: Nebraska 2012 Recertification

Dear Mr. Peterson:

Nebraska will submit an amended 2012 Certificate of Compliance which reflects the following changes as requested in the Review Report on 2012 Annual Recertification. Nebraska concurs with each of the recommendations made and will update its Certificate of Compliance to so reflect.

The regulatory citations for Sections 317B and 317C will be updated to include the specific regulations addressing seller relief with regards to resale and exempt sale certificate.

The statutory citation for the definition of tobacco will be added in Part II of the Product Definition.

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

Sincerely,

A handwritten signature in cursive script that reads "Douglas A. Ewald".

Douglas A. Ewald  
Tax Commissioner

DAE:ET:et