



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 20, 2017

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

Re: Nebraska's 2017 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.

In the 2017 Certificate of Compliance, Nebraska's response was added for the new product definition for "Feminine Hygiene Products."

In the 2017 Taxability Matrix:

- Regulatory references were updated in the Health-Care Products section due to the renumbering of several regulations. These updates did not change the taxation or exemption of any health care products;
- In the Drugs for Animal Use section, comments were added to clarify that the existing statutory exemption for drugs applies to livestock and "pelt-producing animals";
- Nebraska's responses were added for the new Tax Administration Practices on Post Transaction Issues; and
- Nebraska's responses were added for the new Tax Administration Practices on Voluntary Disclosure Agreements.

The online 2017 Certificate of Compliance and Taxability Matrix for Nebraska are approved for publishing on August 1, 2017, and a link to each will be provided on the Department's website. As Tax Commissioner, I also declare that the online 2017 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 cursive script that reads "Tony Fulton".

Tony Fulton
Tax Commissioner

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