



**Pete Ricketts**  
Governor

**STATE OF NEBRASKA**

**DEPARTMENT OF REVENUE**  
**Tony Fulton, Tax Commissioner**  
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July 12, 2018

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

Re: Nebraska's 2018 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 2018 Certificate of Compliance:

- Responded to new Section 302050, stating Nebraska does not have a tax base difference between state and local jurisdiction for "energy" as defined in Section 302(4).
- Responded to new Section 318095, stating Nebraska has adopted webservices as the standardized transmission process.
- Responded to new Sections 323050, 323060, 323070, & 323080, stating Nebraska does not have any caps or thresholds for clothing.
- Nebraska's response was added for the new Product Definition PD022 for diapers.

In the 2018 Taxability Matrix:

- Nebraska's response was added for the new product definitions for "Diapers – Childrens" and "Diapers – Adults."
- Nebraska's response was added for the new product definition for "Feminine hygiene products."
- Nebraska's response was added for the new Disclosed Practice 7.1 for the "Not Defined" products from Appendix L.

The online 2018 Certificate of Compliance and Taxability Matrix for Nebraska are approved for publishing on August 1, 2018, and a link to each will be provided on the Department's website. As Tax Commissioner, I also declare that the online 2018 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 Blaine Kreikemeier in the Department's Compliance Division at 402-595-3825 or by e-mail at: [Blaine.kreikemeier@Nebraska.gov](mailto:Blaine.kreikemeier@Nebraska.gov).

Sincerely

A handwritten signature in black ink that reads "Tony Fulton". The signature is written in a cursive style with a large, stylized "T" and "F".

Tony Fulton  
Tax Commissioner

TF:BK:bk