



Jim Pillen, Governor

August 1, 2025

VIA EMAIL

Mr. Craig Johnson
Executive Director
Streamlined Sales Tax Governing Board, Inc.
100 Majestic Drive, Suite 400
Westby, WI 54667
craig.johnson@sstgb.org

Re: Nebraska's 2025 SSUTA Compliance Recertification

Dear Mr. Johnson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement ("Agreement") and Rule 803.1, on behalf of the state of Nebraska, a Streamlined Sales Tax Governing Board member state, and as Tax Commissioner of the Nebraska Department of Revenue (DOR), I hereby certify to the Streamlined Sales Tax Governing Board that Nebraska is in substantial compliance with the terms of the Agreement as of July 1, 2025 with the temporary exception of section 308. As noted in last year's matrix, Nebraska has adopted the Good Life Transformational Projects Act which creates a special geographical taxing district (District) that sets the state sales tax rate at 2.75% for transactions that occur within that portion of a good life district (GLD) established pursuant to the Good Life Transformational Projects Act which is located within the corporate limits of a city or village. This rate is identified in the Nebraska sales and use tax rates and boundaries quarterly files. In Section 308 of the SSUTA, a member state is prohibited from having multiple state sales and use tax rates on items of personal property or services, except that a member state may impose a single additional rate, which may be zero, on food and food ingredients and drugs as defined by state law pursuant to the SSUTA. Effective October 1, 2025, the state sales and use tax rate will return to 5.5% (which is the Nebraska state rate) on transactions made within a GLD, putting Nebraska back in substantial compliance with all terms of the Agreement.

No other changes have been made to Nebraska's statutes, rules, regulations, or other authorities that could affect Nebraska's compliance with the terms of the Agreement since August 1, 2024.

As part of this annual recertification, Nebraska updated its Online Certificate of Compliance and Taxability Matrix (Part 1 – Library of Definitions and Part 2 – Tax Administration Practices) which reflect Nebraska's laws enacted through August 1, 2025 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2025. Also, a link to each will be provided on DOR's website at: revenue.nebraska.gov.

As Tax Commissioner, I also declare that the Online Certificate of Compliance and Online Taxability Matrix are true, correct, and complete to the best of my knowledge and belief.

If you have any questions regarding Nebraska's compliance with the Streamlined Sales and Use Tax Agreement, please contact Karla Koehler in the DOR's Policy Section at 402-471-5924 or by e-mail at karla.koehler@nebraska.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "J.R. Kamm", written in a cursive style.

James R. Kamm
Tax Commissioner