

December 30, 2024



Brandon Metzler
Clerk of the Legislature
State Capitol Room 2018
P.O. Box 94604
Lincoln, NE 68509

Subject: Index of Rules and Regulations and Guidance Documents

Dear Mr. Metzler,

Pursuant to Nebraska Revised Statute § 84-901.03, please find attached an index of the Nebraska Department of Revenue's currently applicable rules and regulations and guidance documents.

Please contact Mary Kate Kincaid at marykate.kincaid@nebraska.gov or (402) 471-5921, if you have any additional questions.

Sincerely

A handwritten signature in black ink, appearing to read "J.R. Kamm".

James R. Kamm
Tax Commissioner

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

Index of Rules and Regulations, and Guidance Documents

Tax Commissioner James R. Kamm

December 2024

Reporting Requirement

Neb. Rev. Stat § 84-901.03. Upon the issuance of a guidance document, an agency shall make such document available at one public location and on the agency's website. The agency shall also publish on its website an index summarizing the subject matter of all currently applicable rules and regulations and guidance documents. Such agency shall provide the index electronically to the Clerk of the Legislature by December 31 of each year.

Introduction

All current Nebraska Department of Revenue (DOR) regulations and guidance documents are listed on the following Rules and Regulations, and Guidance Documents Index. The regulations and guidance documents may be accessed by clicking on the hyperlinked name of each regulation or guidance document in the index.

All regulations and guidance documents may be accessed on the DOR's website at the Regulations and Guidance Documents Index webpage at <https://revenue.nebraska.gov/about/regulations-and-guidance-documents-index>. All current DOR regulations may also be accessed through the Secretary of State's website.

Regulations and Guidance Documents Index

Regulations

Title 316, Department of Revenue

- [**Title 316, Chapter 1 — Sales and Use Tax**](#)
- [**Title 316, Chapter 9 — Local Sales and Use Tax**](#)
- Title 316, Chapter 13 — Nameplate Capacity Tax – Repealed
- [**Title 316, Chapter 15 — Music Licensing Agencies**](#)
- [**Title 316, Chapter 17 — Inheritance Tax**](#)
- [**Title 316, Chapter 20 — Estimated Income Tax**](#)
- [**Title 316, Chapter 21 — Income Tax Withholding**](#)
- [**Title 316, Chapter 22 — Individual Income Tax**](#)
- [**Title 316, Chapter 23 — Fiduciary Income Tax**](#)
- Title 316, Chapter 24 — Business Entity Regulations:
 - [**Corporate Income Tax**](#)
 - [**Apportionment**](#)
- [**Title 316, Chapter 25 — Partnership Tax**](#)
- [**Title 316, Chapter 28 — Litter Fee**](#)
- [**Title 316, Chapter 29 — Quality Jobs Act**](#)
- [**Title 316, Chapter 33 — Practice and Procedure**](#)
- [**Title 316, Chapter 34 — Practice and Procedures Governing Declaratory Orders**](#)
- Title 316, Chapter 35 — Charitable Gaming:
 - [**Bingo**](#)
 - [**Lottery by Pickle Card**](#)
 - [**Lotteries & Raffles**](#)
 - [**County/City Lottery \(Keno\)**](#)
- [**Title 316, Chapter 36 — Rules for the Collection of Delinquent Taxes**](#)
- Title 316, Chapter 54 — Mechanical Amusement Device Tax
 - [**Mechanical Amusement Device Tax**](#)
 - [**Regulation of Cash Devices**](#)
- [**Title 316, Chapter 57 — Cigarette Tax**](#)
- Title 316, Chapter 58 — Tobacco Product Manufacturers – Repealed
- [**Title 316, Chapter 68 — Lodging Tax**](#)

- [Title 316, Chapter 73 — Nebraska Fuels Tax](#)
- [Title 316, Chapter 94 — Marijuana and Controlled Substances Tax](#)

Title 350, Property Assessment Division

- [Title 350, Chapter 10 – Real Property](#)
- [Title 350, Chapter 11 – Agricultural or Horticultural Land Special Valuation](#)
- [Title 350, Chapter 12 – State Sales File](#)
- [Title 350, Chapter 13 – Mineral Interests](#)
- [Title 350, Chapter 14 – Agricultural Land and Horticultural Land Assessment](#)
- [Title 350, Chapter 15 – Property Owned by the State and Governmental Subdivisions](#)
- [Title 350, Chapter 17 – Report and Opinion](#)
- [Title 350, Chapter 18 – Community Redevelopment Law](#)
- [Title 350, Chapter 20 – Personal Property](#)
- [Title 350, Chapter 23 – Historical Real Property](#)
- [Title 350, Chapter 30 – Property Valued By The State](#)
- [Title 350, Chapter 40 – Property Tax Exemption](#)
- [Title 350, Chapter 41 – In Lieu of Tax](#)
- [Title 350, Chapter 42 – Employment and Investment Growth Act Exempt Personal Property](#)
- [Title 350, Chapter 43 – Nebraska Advantage Act Exempt Personal Property](#)
- [Title 350, Chapter 45 – Homestead Exemption](#)
- [Title 350, Chapter 50 – Assessment Process](#)
- [Title 350, Chapter 52 – Documentary Stamp Tax](#)
- [Title 350, Chapter 65 – Reporting Requirements and Due Dates](#)
- [Title 350, Chapter 71 – Education, Certification, and Recertification](#)
- [Title 350, Chapter 80 – School Adjusted Valuation](#)
- [Title 350, Chapter 90 – Practice and Procedure](#)
- [Title 350, Chapter 91 – Proceedings Instituted By The Department of Revenue Property Assessment Division](#)

Title 370 – Nebraska Lottery (Full Set of Regulations)

- Title 370, Chapter 100 – General
- Title 370, Chapter 200 – Practice and Procedure
- Title 370, Chapter 300 – Procurement
- Title 370, Chapter 400 – Lottery Game Retailer
- Title 370, Chapter 500 – Lottery Games
- Title 370, Chapter 600 – Lottery Prizes
- Title 370, Chapter 700 – Powerball
- Title 370, Chapter 800 – Nebraska Pick 5
- Title 370, Chapter 900 – Daily Millions – Repealed
- Title 370, Chapter 1000 – Wild Card – Repealed
- Title 370, Chapter 1100 – Cash 4 Life – Repealed
- Title 370, Chapter 1200 – Rolldown – Repealed
- Title 370, Chapter 1300 – 2by2
- Title 370, Chapter 1400 – Nebraska Pick 3
- Title 370, Chapter 1500 – MyDaY
- Title 370, Chapter 1600 – Mega Millions
- Title 370, Chapter 1700 – Lucky for Life

Guidance Documents

All Nebraska Taxes

Information Guides

Revenue Rulings

All Businesses Frequently Asked Questions

Nebraska Revenue Department's Audit and Examination Powers Discussed

Closing Your Business in Nebraska

Credit Card Payments Frequently Asked Questions

Don't Let Business Failures Affect Your Bank

Electronic Funds Transfer (EFT) Frequently Asked Questions

Refund, Protest, and Appeals Process Flowchart

Starting a Business in Nebraska

Business Income Tax

General Information Letters

Revenue Rulings

Bonus Depreciation and Enhanced Section 179 Expense Deduction for Nebraska Income Tax Purposes

[Credit for Investment in a Biodiesel Facility](#)
[Business Income Tax Frequently Asked Questions](#)
[Income Tax Changes Due to the COVID-19 National Emergency](#)
[Market-Based Sourcing](#)
[Nebraska Affordable Housing Tax Credit Act Frequently Asked Questions](#)
[New Markets Job Growth Investment Tax Credit General Information](#)
[Opportunity Scholarship Act Frequently Asked Questions](#)
[Pass-Through Entity Tax \(PTET\) Frequently Asked Questions](#)
[Request a Business Tax Payment Plan](#)
[School Readiness Tax Credit Act](#)
[Tax Credit for Employing a Member of a Unit that Received Temporary Assistance for Needy Families \(TANF\)](#)

Charitable Gaming

[Information Guides](#)
[Revenue Rulings](#)
[Charitable Gaming Frequently Asked Questions](#)
[Notice to Mechanical Amusement Device Distributors and Operators](#)
[Press Kit](#)
[Schedule 59 - Records Retention for County/City Lottery](#)

Income Tax Withholding

[General Information Letters](#)
[Income Tax and Income Tax Withholding Information Guides](#)
[Revenue Rulings](#)
[Frequently Asked Questions](#)

Individual Income Tax

[General Information Letters](#)
[Income Tax and Income Tax Withholding Information Guides](#)
[Revenue Rulings](#)
[Bonus Depreciation and Enhanced Section 179 Expense Deduction for Nebraska Income Tax Purposes](#)
[Credit for Investment in a Biodiesel Facility](#)
[Credit Card Payments Frequently Asked Questions](#)
[E-file Mandate for Tax Preparers Frequently Asked Questions](#)
[Military Retirement Benefits Exclusion](#)
[Individual Income Tax E-filing Frequently Asked Questions](#)

[Individual Income Tax Frequently Asked Questions](#)
[Individual Income Tax about the Tax Year 2020 Individual Income Tax Filing Date Postponement](#)
[Income Tax Changes Due to the COVID-19 National Emergency](#)
[Military Retirement Benefits Exclusion](#)
[Military Spouses and their Employers Frequently Asked Questions](#)
[NebFile Frequently Asked Questions](#)
[Nebraska Affordable Housing Tax Credit Act Frequently Asked Questions](#)
[Nebraska Long-Term Care Savings Plan Contribution](#)
[Pass-Through Entity Tax \(PTET\) Frequently Asked Questions](#)
[Offset of Individual Income Tax Refunds](#)
[Opportunity Scholarship Act Frequently Asked Questions](#)
[Request an Individual Payment Tax Plan Frequently Asked Questions](#)
[School Readiness Tax Credit Act](#)
[Tax Credit for Employing a Member of a Unit that Received Temporary Assistance for Needy Families \(TANF\)](#)
[Volunteer Emergency Responders Incentive Act General Information](#)

Miscellaneous Taxes

[Information Guides](#)
[Revenue Rulings](#)
[Cigarette Tax Assessment Letter](#)
[Electronic Nicotine Delivery System \(ENDS\) & Tax on Consumable Material Frequently Asked Questions](#)
[Frequently Asked Questions about Filing the Nebraska Litter Fee Return Online](#)
[Information for Cigarette and Tobacco Products Retailers](#)
[Retailer Contraband Cigarette Guidance and Penalty Schedule](#)
[Stamping Agent Contraband Cigarette Guidance and Penalty Schedule](#)
[Nebraska Lottery Retailer Application](#)
[Nebraska Prepaid Wireless Surcharge](#)
[Notice of New Cigarette Definition](#)

- [Criteria - LB 397](#)

[Occupation Taxes](#)
[Online Waste Reduction and Recycling Fee Filing Frequently Asked Questions](#)
[PACT Act, Jenkins Act Registration and Reporting Requirements](#)
[Prepaid Wireless Surcharge Frequently Asked Questions](#)

[Legislative Bill 1204 Manufacturer of Electronic Nicotine Delivery System \(ENDS\) Certification Notice](#)
[Legislative Bill 727 New Tobacco Products Definition Notice](#)

Motor Fuels

[Information Guides](#)

[Biodiesel Producers Licensing Standards](#)

[Changes to the Reporting of Ethanol Transactions on the Nebraska Monthly Fuels Tax Return, Form 73](#)

[E-15 Access Standard Act Frequently Asked Questions](#)

[Consistent Fuel Gains](#)

[Filing Tips for the Nebraska Monthly Fuels Tax Return](#)

[Frequently Asked Questions](#)

[Motor Fuels EDI Implementation Guide](#)

[Notice to Liquid Fuel Carriers – Required Records for Tank Wagon Operators](#)

[Reminder to Licensee Paying Electronically](#)

[What to Expect During a Motor Fuels Retailer Review](#)

Property Assessment

[Information Guides](#)

[Destroyed Real Property – FAQ for County Assessors](#)

[Destroyed Real Property – County Board Suggested Practices Directives](#)

[Documentary Stamp Tax – Family Corporation, Partnership, and Limited Liability Company Exemption Guidance Bulletin](#)

[Nebraska Property Assessment Frequently Asked Questions](#)

[Frequently Asked Questions about Conservation Easements](#)

[2024 Homestead Exemption Category Requirements Table](#)

[Homestead Exemption Maximum Value](#)

[Nameplate Capacity Tax Frequently Asked Questions](#)

[Personal Property Changes Guidance Bulletin](#)

[Section 42 Rent-Restricted Housing Projects Frequently Asked Questions](#)

[Social Security Reporting Information and Full Retirement Age Table for Homestead Exemption Applicants](#)

[Real Property Tax Credit – History of Funding and Tax Credit Rates Guidance Bulletin](#)

Sales and Use Tax

[General Information Letters \(GILs\)](#)

[Information Guides](#)

[Revenue Rulings](#)

[Attention Retailers and Vendors at the CenturyLink Center, Pinnacle](#)

[Bank Arena, or Ralston Arena](#)

[Construction Contractor Fact Sheet](#)

[Construction Contractors Information Guides](#)

[Construction Contractors Frequently Asked Questions](#)

[Direct Payment Permits](#)

[Distributors' Agreements](#)

[Important Sales Tax Information Regarding Energy Drinks](#)

[Local Sales and Use Tax Frequently Asked Questions](#)

[Manufacturing Machinery and Equipment Frequently Asked Questions](#)

[Nebraska Sales and Use Tax for River Outfitters and Rentals](#)

[Nebraska Sales Tax Exemptions](#)

[Online Sales and Use Tax Filing Frequently Asked Questions](#)

[Residential Water Service Frequently Asked Questions](#)

[Sales and Use Tax Frequently Asked Questions](#)

[Instructions for County Treasurers - Sales and Use Tax and Tire Fee Collection for Motor Vehicles, Trailers, and Semitrailers,](#)

[ATVs/UTVs, and Motorboats](#)

[Sales Tax Collection Responsibilities of Governmental Units at Fundraising Events](#)

[Remote Seller and Marketplace Facilitator Frequently Asked Questions](#)

[Sales Tax on Certain Services Frequently Asked Questions](#)

[*South Dakota v. Wayfair, Inc.* Collection of Sales Tax by Remote Sellers Frequently Asked Questions](#)

[State Agencies Form 10 Filing and Payment Methods](#)

[Nebraska Sales Tax Exemptions](#)

Nebraska Property Tax Credit

General Information

[Frequently Asked Questions](#)

Tax Incentives

General Information Letters (GILs)

[Revenue Rulings](#)

[Employment & Investment Growth Act Application Guide](#)
[Employment & Investment Growth Act Definitions](#)
[Employment & Investment Growth Act Record Retention](#)
[Employment & Investment Growth Act Refund Claim Documentation](#)
[Employment & Investment Growth Act Self-Review Guidelines](#)
[Employment Expansion & Investment Incentive Act Frequently Asked Questions](#)
[Higher Blend Tax Credit Frequently Asked Questions](#)
[Incentives for Livestock Activities](#)
[Invest Nebraska Act Application Guide](#)
[Invest Nebraska Act Description](#)
[Invest Nebraska Act Outline of Requirements for Application](#)
[Livestock Modernization Overview Guide](#)
[Microenterprise Tax Credit Guide](#)
[Nebraska Advantage Act Application Guide](#)
[Nebraska Advantage Act Records Retention](#)
[Nebraska Advantage Research and Development Act Frequently Asked Questions](#)
[Nebraska Advantage Rural Development Act Application Guide](#)
[Nebraska Advantage Rural Development Act – Livestock Modernization Frequently Asked Questions](#)
[Nebraska Affordable Housing Tax Credit](#)
[Nebraska Historic Tax Credit General Information](#)
[What to Expect During a Nebraska Advantage Act Qualification Audit](#)
[What to Expect During the Review of the Nebraska Historic Tax Credit Part 4 – Request for Certification of Credits](#)

This Index was prepared pursuant to [Neb. Rev. Stat § 84-901.03](#) which states: "Upon the issuance of a guidance document, an agency shall make such document available at one public location and on the agency's website. The agency shall also publish on its website an index summarizing the subject matter of all currently applicable rules and regulations and guidance documents. Such agency shall provide the index electronically to the Clerk of the Legislature by December 31 of each year."