

Nebraska



Compacts Tribal Sales and Taxation

Laws explicitly apply to: Cigarettes OTP

Yes *Blank* No -- Not Applicable/Addressed

Tribal Compacts – 2015

Overview of State Laws

| | |
|---|-------------------------------------|
| Compacts specific to tobacco sales? | <input checked="" type="checkbox"/> |
| Compacts take precedence over existing state laws governing area? | |
| Limits to which tribes are authorized to compact with state? | <input checked="" type="checkbox"/> |

State requires/suggests specific provisions within tobacco compacts? Yes No N/A

Suggested or Required Compact Provisions

| | |
|--|-------------------------------------|
| Stamping Requirements | <input checked="" type="checkbox"/> |
| Recordkeeping | |
| Purchases Must Be Made From Licensed or Authorized Parties | |
| Duration or Length Of Contract | <input checked="" type="checkbox"/> |
| Tax Rate | |
| Distribution of Funds | <input checked="" type="checkbox"/> |
| Waiver of Sovereign Immunity | |
| Tax or Fee-Generated Revenue Sharing/Collection | <input checked="" type="checkbox"/> |
| Enforcement | <input checked="" type="checkbox"/> |
| Amount of Refund for Taxes Paid by Tribal Consumers | |
| Minimum Selling Price | |

Duration of Compact: Not Specified | State Tobacco Tax Rate for Non-Compacting Tribes: N/A

Tribal Sales – 2015

Tax-Exempt Status Limited To:

| | |
|-----------------------------|----|
| Specific, Listed Tribes | -- |
| Federally-Recognized Tribes | -- |
| Qualified/Authorized Tribes | -- |
| State-Recognized Tribes | -- |

Tax-Exempt Tribes Identified by State:

- N/A

Tobacco sales laws directed at specific tribes?

Yes No N/A

If yes, which tribes? N/A

Which Types of Tobacco Require Stamps?

| | |
|--|---|
| All Products Sold On Tribal Land | ✓ |
| Those Sold To Tribes Without Agreements | |
| Those Sold To Nonmembers | |
| Those Sold To Other Parties Not Otherwise Tax-Exempt | |
| None/Silent | |

Stamp Types Required for Tribal Sales:

| | |
|-------------------------|---|
| State Excise Stamp | ✓ |
| Stamp Specific to Tribe | ✓ |
| Generic Tribal Stamp | |
| Generic Agreement Stamp | |
| Generic Exemption Stamp | |
| Silent As to Stamp Type | |

Tribal Taxation – 2015

How State Regulates Taxation of Tobacco Sold on Tribal Land:

| | |
|---|----|
| State Authorizes/Requires Alternative Payment in Lieu of Excise Tax | |
| State Tax Waived If Tribal Tax Is Same or Greater | -- |
| State Limits Tribal Access to Tax-Exempt Products (Quota) | |
| State Requires Tax Pre-Payment | ✓* |

* Refunds made for pre-payment of tax for sales to tax-exempt parties

State Requires Pre-Payment of Taxes on: All Products Excess of Quota None Other

Other: N/A

State Utilizes Coupon System to Implement Quota: Yes No N/A