

REG-1-003, Non-nexus Sales

003.01 The responsibility to collect tax does not rest solely on Nebraska-based sellers. Every out-of-state seller, except as set out in this regulation, making retail sales of property or services for delivery in the State of Nebraska or leasing or renting property with delivery to lessees within this state must obtain a permit, collect, and remit Nebraska sales tax.

003.02 The seller is not obligated to collect sales tax when he or she is not engaged in business in this state as defined in Reg-1-004, Permits. Where no obligation to register for collection of the Nebraska tax exists, the seller may make application for a sales tax permit, and in fact is encouraged to make application for such a permit in order that the appropriate use tax might be collected from Nebraska customers. The Nebraska purchaser is required to pay the use tax liability directly to the Department of Revenue when a use tax is due and the retailer does not have a permit in this state to collect, report, and remit collections of use tax.

003.03 The Tax Commissioner may require non-nexus sellers to file the same return as is required from retailers collecting the sales tax or, at the Tax Commissioner's discretion, to file a separate return.

003.03A The Nebraska Department of Revenue encourages retailers in Nebraska who are making sales in other states to become licensed and collect the appropriate tax for the other state.

(Sections 77-2704.30, 77-2704.31, 77-2705, and 77-2708(1), R.R.S. 2003, and section 77-2703(2), R.S.Supp., 2004. April 12, 2005.)