NEBRASKA ADMINISTRATIVE CODE

TITLE 30, NEBRASKA ADMINISTRATIVE CODE, CHAPTER 1
DEPARTMENT OF AGRICULTURE, DIVISION OF POTATO DEVELOPMENT
POTATO DEVELOPMENT REGULATIONS

March, 2009 Amendment
**NEBRASKA ADMINISTRATIVE CODE**

**TITLE 30 - DEPARTMENT OF AGRICULTURE, DIVISION OF POTATO DEVELOPMENT**

**CHAPTER 1 - POTATO DEVELOPMENT REGULATIONS**

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**CHAPTER 1 - POTATO DEVELOPMENT REGULATIONS**

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LAST DATE AMENDED: May 8, 1999

TITLE 30 - DEPARTMENT OF AGRICULTURE, DIVISION OF POTATO DEVELOPMENT

Chapter 1 - POTATO DEVELOPMENT REGULATIONS

001 Excise Tax. Pursuant to the provisions of section 2-1807 of the Nebraska Potato Development Act, the excise tax on potatoes grown in Nebraska shall be one cent (1¢) per one hundred pounds (100 lbs.) sold or shipped during the applicable reporting period.

002 Annual Statements.

  002.01. On or before July 31 of each year, every potato shipper shall file with the Department of Agriculture an annual statement on the form prescribed by 30 NAC 1-004.01. The potato shipper shall, by sworn statement, set forth the number of pounds of potatoes grown in Nebraska which were sold or shipped by him or her during the preceding fiscal year beginning July 1 and ending June 30.

003 Recordkeeping. Pursuant to the provisions of sections 2-1806 of the Nebraska Potato Development Act, licensed potato shippers shall keep records of the following description with respect to all shipments of potatoes by them.

  003.01. Name and address of the grower and the seller or shipper;

  003.02. Date of the sale or shipment;

  003.03. The number of pounds of potatoes sold or shipped; and

  003.04. The amount of excise tax paid by the potato shipper.
004 Forms.

004.01. Annual Reporting Form

ANNUAL REPORTING FORM
DIVISION OF POTATO DEVELOPMENT

Complete all sections below. Return first copy and retain second copy.

Firm Name:

Period Covering: ___________________________

Due Date: ___________________________

Penalty of 5% per month will be imposed on all delinquents.

I hereby solemnly swear that this is a true and accurate statement of the information provided herein according to the provisions of Section 2-1807 R.R.S. 1943

By: ___________________________
Title: ___________________________
Date: ___________________________

POTATOES GROWN IN NEBRASKA AND SOLD OR SHIPPED BY CWT

JULY
AUGUST
SEPTEMBER
OCTOBER
NOVEMBER
DECEMBER
JANUARY
FEBRUARY
MARCH
APRIL
MAY
JUNE

Total CWT: ___________________________
Tax Per CWT: ___________________________
Total Tax Due: ___________________________
Title 30
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