

NEBRASKA ADMINISTRATIVE CODE

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

March, 1999 Amendment

NEBRASKA ADMINISTRATIVE CODE

TITLE 30 - DEPARTMENT OF AGRICULTURE, DIVISION OF POTATO
DEVELOPMENT

CHAPTER 1 - POTATO DEVELOPMENT REGULATIONS

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LAST DATE AMENDED: July 6, 1984

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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 three-fourth of one cent ($\frac{3}{4}\text{¢}$) 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;

03.02. 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

005 Annotation. Neb. Rev. Stat. §§2-1801 to 2-1811 (Reissue 1997).