

NEBRASKA ADMINISTRATIVE CODE

TITLE 483 - WHEAT BOARD  
CHAPTER 1 - WHEAT EXCISE TAX REGULATION

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## Title 483 - WHEAT BOARD

### Chapter 1 - WHEAT EXCISE TAX REGULATION

#### 001 EXCISE TAX; Amount Levied Upon.

~~Pursuant to sections 2-2311 through 2-2313, Nebraska Wheat Resources Act, Revised Statutes of Nebraska, 1943, as amended, in the case of a pledge or mortgage of wheat as security for a loan under the federal price support program the excise tax shall be levied upon the "measured (mortgaged) quantity." The excise tax so paid at the time of the loan was made shall be deemed a complete satisfaction of the excise tax liability created by section 2-2311 unless upon subsequent actual delivery of such wheat from farm storage in satisfaction of the pledge or mortgage it shall be determined that the tax was underpaid thereon at the time of the pledge or mortgage in the amount of three dollars or more, such underpayment being due solely to the necessity of estimating the quantity of wheat so placed in farm storage.~~

#### 002 QUARTERLY REPORTS.

~~Pursuant to section 2-2315 of the Nebraska Wheat Resources Act, Revised Statutes of Nebraska, 1943, as amended the purchaser shall make a quarterly report as prescribed in section 2-2315, by the last day of each January, April, July, and October, to the Nebraska Wheat Development, Utilization and Marketing Board, regardless of the amount of wheat purchased.~~

#### 003 FEDERAL LOANS; Approved Record Forms.

~~003.01 To conform with a change by the U.S. Department of Agriculture, Consolidated Farm Service Agency in the handling of wheat loans and purchase agreements whereby the Nebraska wheat excise tax will be deducted thereafter by agencies of the federal government, the Farm Storage Note, Chattel Mortgage and Security Agreement (Form CCC 677), Warehouse Storage Note and Security Agreement (Form CCC 678) or the Commodity Delivery Notice (Form CCC 691), issued by the federal agency to the grower are hereby approved as fulfilling the requirement for invoices as set forth in section 2-2315 (1), Revised Statutes of Nebraska, 1943, as amended, and the forms herein approved shall be deemed to constitute proof of payment of such excise tax on the wheat thereon.~~

~~003.02 The forms proposed by the Consolidated Farm Service Agency for reporting wheat excise tax collections to the Nebraska Wheat Development, Utilization and Marketing Board, whereby an identification number will be listed in lieu of the name of the grower from whom the tax was collected, is hereby approved, such approval being in consideration of assurances received from the Consolidated Farm Service Agency that authorized officials of the State of Nebraska will have access at all reasonable times to the records of the County Consolidated Farm Service Agency offices showing the names of the growers to whom such identification numbers have been assigned.~~

~~003.03 In connection with the collection of the wheat excise tax on Consolidated Farm Service Agency wheat loans disbursed and purchase agreements made, undercollections or overcollections of the wheat excise tax amounting to three dollars or less as a result of errors, will not require collection of the underpayment or refund of the overpayment by the Consolidated Farm Service Agency and their responsibility in such cases shall be waived.~~

~~004 EXCISE TAX; Amount:~~

~~The amount of the excise tax provided for under section 2-2311 of the Act shall be set at a maximum rate of one and one-fourth cents per bushel upon all wheat sold through commercial channels on and after October 1, 1989.~~

ANNOTATION

ENABLING LEGISLATION: Sections 2-2301 to 2-2321, R.R.S., Nebraska, 1943.

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**001 Parliamentary Procedure.**

Robert's Rules of Order Revised Edition will be used to assure the orderly transaction of business in meetings.

**002 Quorum.**

A quorum shall consist of the majority of the members of the Board for the transaction of business. Actions require a majority of all members present, with the exception of decisions to fire the Director, which would require at least four affirmative votes.

**003 Officers.**

At the first meeting after the start of the State fiscal year the Committee shall select a chairperson, and may select such other officers as it may deem necessary. A special election may be held whenever a vacancy occurs. Officers will hold office until their successors are elected. No officer may serve more than two consecutive years in a position. Nebraska Wheat Board Office staff will serve as secretary, pursuant to statute.

**004 Rate.**

The amount of the excise tax provided for under section 2-2311 of the Act shall be set at 0.4% of net value upon all wheat sold through commercial channels on and after October 1, 2012. The rate may be reduced or increased to not more than .5% of the net market value by the rules process, pursuant to statute.

**005 Hearings.****005.1 General Provision.**

The board may conduct public hearings for any purpose consistent with its responsibilities, including but not limited to the adoption, amendment or repeal of rules and regulations and providing growers of wheat the opportunity to offer ideas and suggestions relative to board policy.

**005.2 Notice.**

Notice shall be given of all public hearings held by the board. The notice shall be published at least once either in a newspaper of general circulation in the area affected by the business of the hearing or in a newspaper of general circulation in the state, and the publication shall be made at least 30 days prior to the date of hearing. Such notice shall contain information as to the date, time, place and purpose of the hearing.

**005.3 Procedure.**

The chairperson, vice-chairperson or a designated member shall serve as hearing officer. The hearing officer may appoint a hearing examiner to assist in the conduct of the hearing. The hearing officer or examiner shall, among other things, open the proceedings, enter into the record the notice of hearing, take appearances, receive exhibits, answer questions or call upon other persons present to answer questions, and close the proceedings. No person shall be required to be sworn in prior to presenting any evidence, which may consist of oral or written comments and any document. All persons presenting evidence shall state their name, address, and organization they represent, if any. All evidence is to be directed at the business of the

hearing and may be excluded by the hearing officer or examiner if cumulative, repetitive, or irrelevant.

005.4 Record.

A record shall be made of the hearing, with the evidence presented being a part thereof. It may consist of written statements and any other documents, along with tape recordings or oral evidence. The record may be held open for a designated period of time at the discretion of the hearing officer for submission of any evidence not available at the time of hearing, pursuant to statute.

**006 Refunds for Overpayment of Fees.**

Any first purchaser or grower who would like to receive reimbursement for overpayment of fees must submit a written application for the same to the board. Said application shall state the following information:

- 006.1 The name and address of the grower,
- 006.2 The name and address of the first purchaser,
- 006.3 The date of the payment of the overpaid fee,
- 006.4 The amount of fee paid,
- 006.5 The actual bushels subject to the fee,
- 006.6 The net value of the wheat sold or mortgaged,
- 006.7 Any other relevant information,
- 006.8 Signature of the person requesting the reimbursement, and proof of the assessment must be attached thereto.

Reimbursement will be pursuant to statute.

ANNOTATION: ENABLING LEGISLATION: Sections 2-2301 to 2-2321, R.R.S., Nebraska, 1943.

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