

Nebraska Marijuana and Controlled Substances Tax

Revised August, 2007

For more information,
check our Web site.



The purpose of this information guide is to answer questions concerning Nebraska Marijuana and Controlled Substances Tax, and to enable law enforcement agencies to become more familiar with the law and its effect on persons illegally in possession of drugs.

Who owes this tax?

A **dealer**, who is any person that illegally manufactures, produces, transports, or imports into Nebraska, or in any manner acquires or possesses:

- Six or more ounces of marijuana,
- Seven or more grams of any controlled substance which is sold by weight, or
- Ten or more dosage units of any controlled substance which is not sold by weight.

When is the tax due?

A dealer is required to pay this tax to the Nebraska Department of Revenue **immediately upon acquisition** or possession of marijuana or controlled substances in Nebraska.

How much is the tax?

Dealers must purchase a Drug Tax Stamp from the department which is evidence that the tax has been properly paid. The dealer must permanently place sufficient stamps on each container. The stamps are not transferable, can only be used once, and expire six months from the date of purchase.

- **Marijuana:** the tax is **\$100.00 per ounce** or portion of an ounce.
- **Controlled substances:** the tax is **\$150.00 per gram** or portion of a gram.
- **Controlled substances not customarily sold by weight:** the tax is **\$500.00 for each 50-dosage unit** or portion thereof.

Does purchase of the stamps provide immunity?

Purchase of the stamps **does not provide immunity for a dealer from criminal prosecution** under state or federal law.

Purchasers are not required to provide their name and address, or other identifying information. When information is provided, it is confidential.

What happens if a dealer does not have sufficient drug tax stamps?

The Nebraska Department of Revenue may take the following action:

- **Assess tax,**
- **Assess a penalty of 100 percent of the tax, and**
- **Place a lien on the dealer's property.**

The dealer may also be subject to prosecution, Class IV felony, for violating the Act.

What should law enforcement do when a dealer has not purchased sufficient drug tax stamps?

When a dealer has not purchased sufficient tax stamps, you are requested to **complete a Nebraska Drug Assessment Information form and submit it, along with a copy of your state lab report, to the Nebraska Department of Revenue.** The officer should determine the weight or quantity of the drug through the best means available (an example of a properly completed form is shown on the back of this guide).

Example of a Completed Nebraska Drug Tax Assessment Information Form

Nebraska Drug Tax Assessment Information				FOR DEPT. OF REVENUE USE ONLY	
Last Name of Person Arrested Dealer		First Name Joe	Middle Name M.	Date of Possession 01-01-91	Any Aliases? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Date of Birth 01-11-50	Driver's License Number	Social Security Number 555 55 555	County of Residence Anywhere		If Yes, list name, and any other information below as "other relevant information."
PERMANENT ADDRESS			CURRENT ADDRESS (if different from permanent address)		
Address 1234 South 10th			Address same		
City Heretown	State NE	Zip Code 68508	City	State	Zip Code
FACILITY (if person is now incarcerated)			EMPLOYER		
Name Anywhere County Jail			Name unemployed		
Address 555 South 10th			Address		
City Heretown	State NE	Zip Code 68508	City	State	Zip Code
4 List each illegal drug found in this person's possession					
3 Name of Drug	Weight or Quantity (in Ounces, Grams, or Dosage Units)	Where Found (Indicate whether on the person or in close proximity to the person) (Include address or other description of the premises or other location where found)			
marijuana	16 oz.	in house/1234 South 10th			
6 Were Nebraska drug tax stamps affixed to any of the above-listed drugs? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO			7 Were any other persons charged with possession of this particular drug? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO		
If Yes, provide a separate listing of all information on the face of each stamp.			If Yes, list names below as "other relevant information."		
7 Josephine Dealer (spouse) Social Security No. 666-66-6666 1234 South 10th Heretown, Nebraska					
Aliases (Joey) Date of possession 01-01-91					
6 \$5,000 in cash 1989 Ford Thunderbird License No. 2-C2222 VIN No. 13659P72145					
LAW ENFORCEMENT AGENCY					
Name of Agency Submitting this Form Anywhere County Sheriff					
Street or Other Mailing Address 555 South 10th					
City Heretown	State NE	Zip Code 68508			
Name of Person Completing this Form Chris Cross	Title Investigator	Telephone Number (402) 555-1234			
Name of Arresting Officer Same	Agency Case Number 91-123456				
8 Under penalties of perjury, I declare that this information, to the best of my knowledge and belief, is correct and complete.					
Signature of Arresting Officer or Authorized Person _____ Date _____					

- Complete as much as possible of the requested information on the individual(s). If more than one person is arrested, identify the primary taxpayer and list the others in the section provided below for other relevant information.
- Enter the date of arrest. If date of possession is different, enter in section for other relevant information. Both dates must be on or after January 1, 1991.

If the dealer is charged with more than one possession, a separate form must be completed for each occurrence that meets the minimum amount for assessment. The quantities involved cannot be accumulated in order to meet the threshold for assessment.
- List the specific name of the drug such as marijuana or cocaine. Do not use nicknames such as grass or coke.
- Attach the laboratory report to the form before submitting to the department.

If the assessment is to be made before the lab report is completed, the form may be mailed or FAXED to our office for immediate handling. The FAX number is (402) 471-5608. The lab report should then be submitted separately as soon as it is available.
- Enter weight of the drug as accurately as possible. For larger quantities, use the best means available in obtaining the total weight. For example, if marijuana plants are involved, the weight of all plants can be submitted. Please indicate the weight includes the whole plant. The department will then convert the weight to the portion subject to tax.
- Check the appropriate box to indicate whether or not the Nebraska drug stamps were affixed.
- If more than one person was arrested for possession of the same drug, list their names, social security numbers, and any other identifying information as "other relevant information."
- The form must be signed by the arresting officer or other authorized person.

FOR NEBRASKA TAX ASSISTANCE

For All Tax Programs Except Motor Fuels

Contact your regional office or call **1-800-742-7474** (toll free in NE and IA)
or **1-402-471-5729**

Nebraska Department of Revenue Web site address: www.revenue.ne.gov

A copy of the Taxpayer Bill of Rights is available by calling any of our regional offices or visiting our Web site.

SCOTTSBLUFF

Panhandle State Office Complex
4500 Avenue I, Box 1500
Scottsbluff, Nebraska 69363-1500
Telephone (308) 632-1200

NORTH PLATTE

Craft State Office Building
200 South Silber Street
North Platte, Nebraska 69101-4200
Telephone (308) 535-8250

GRAND ISLAND

TierOne Bank Building, Suite 460
1811 West Second Street
Grand Island, Nebraska 68803-5469
Telephone (308) 385-6067

NORFOLK

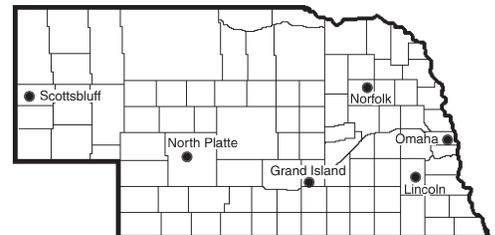
304 North 5th Street, Suite "D"
Norfolk, Nebraska 68701-4091
Telephone (402) 370-3333

OMAHA

Nebraska State Office Building
1313 Farnam-on-the-Mall
Omaha, Nebraska 68102-1871
Telephone (402) 595-2065

LINCOLN

Nebraska State Office Building
301 Centennial Mall South
Lincoln, Nebraska 68509-4818
Telephone (402) 471-5729



For Motor Fuels tax programs only call toll free 1-800-554-3835 (Lincoln residents call 471-5730).

Hearing-impaired individuals may call the Text Telephone (TT) at 1-800-382-9309. TDD (Telecommunications Device for the Deaf) is designated by the use of "TT," which is consistent with the Americans with Disabilities Act.