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

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

OMAHA
Nebraska State Office Building
1313 Farnam-on-the-Mall
Omaha, Nebraska 68102-1871
Telephone (402) 370-3333

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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.