

Nebraska Dry Pea & Lentil Commission

Form No. 2021-NE-02

SUMMARY SHEET ASSESSMENT OF NEBRASKA GROWN DRY PEAS, LENTILS & CHICKPEAS

Buyer's Name _____

Buyer's Address _____

Period Reported: From _____ to _____ File no. _____

2-4111.

Dry peas and lentils; excise tax; amount; adjustment.

(1) Beginning on July 1, 2021, there is hereby levied an excise tax of one percent of the net market value of dry peas and lentils sold through commercial channels in the State of Nebraska. The tax shall be levied and imposed on the grower at the time of sale or delivery and shall be collected by the first purchaser. Under the Dry Pea and Lentil Resources Act, no dry peas and lentils shall be subject to the tax more than once.

INSTRUCTIONS:

1. **Completed report due by the 10th of the month.**
Forms can be found at <https://nda.nebraska.gov>
2. If no assessment was incurred for the period, you may email a signed Summary Report indicating no payment due to agr.commodityfees@nebraska.gov. Subject Line: Dry Pea and Lentil Report
3. Include detail sheet(s) as back up information for Summary Report.
4. See page 2 of summary sheet for instructions for calculating net settlement.
5. Make checks payable to Nebraska Department of Agriculture.
6. Mail check and forms to:
Nebraska Department of Agriculture-Fee Collection
PO Box 94668
Lincoln, NE 68509

	Pounds	Net Settlement	Assessment
Total Smooth Green Peas	lbs	\$	\$
Total Smooth Yellow Peas	lbs	\$	\$
Total Smooth Seed Peas	lbs	\$	\$
Total All Smooth Peas	lbs	\$	\$
Total Austrian Winter Peas	lbs	\$	\$
Total Lentils	lbs	\$	\$
Large Chickpeas	lbs	\$	\$
Small Chickpeas	lbs	\$	\$
Total All Chickpeas (Garbanzos)	lbs	\$	\$
Total All Commodities			\$

I hereby certify that this return, including the accompanying detail sheets, is a true and complete record of both the **pounds** of Nebraska grown dry peas, lentils, and chickpeas (Large and Small) purchased from growers during the reporting period and the **net dollar value** of these purchases.

Signed _____ Title _____ Date _____

Nebraska Dry Pea & Lentil Commission

COLLECTION INSTRUCTIONS

INTRODUCTION

Effective July 1, 2021, the Nebraska Dry Pea and Lentil Commission assessment rate will be **one percent (1%) of the net receipts** at the first point of sale.

The assessment shall be deducted by the first purchaser from the price paid to the grower according to the following definitions:

2-4102.

Terms, defined.

For purposes of the Dry Pea and Lentil Resources Act, unless the context otherwise requires:

- (1) Commercial channels means the sale of any dry peas and lentils for any use when sold to any commercial buyer, dealer, processor, or cooperative or any person, public or private, who resells any dry peas and lentils or product produced from dry peas and lentils;
- (3) Dry peas and lentils means dry peas, lentils, chickpeas or garbanzo beans, faba beans, or lupins;
- (4) First purchaser means any person, public or private corporation, association, partnership, or limited liability company buying, accepting for shipment, or otherwise acquiring the property rights in or to any dry peas and lentils from a grower and includes a mortgagee, pledgee, lienor, or other person, public or private, having a claim against the grower when the actual or constructive possession of such dry peas and lentils is taken as part payment or in satisfaction of such mortgage, pledge, lien, or claim;

ASSESSMENT IS BASED ON NET RECEIPTS

The assessment is **one percent (1%) of the NET** receipts from the sale of dry peas, lentils, and/or large and small chickpeas after deductions for the following:

1. Elevator handling charges
2. Storage charges (commercial or cooperative warehouse)
3. Inspection fees if paid by producer
4. Seed return charges
5. Grade discounts