

# Nebraska Dry Pea & Lentil Commission

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July 1, 2021

To all First Purchasers of Nebraska grown dry peas and lentils,

Beginning on July 1, 2021, an excise tax of 1% of net market value of dry peas and lentils is assessed on all dry peas and lentils sold through commercial channels in the state of Nebraska. "Dry peas and lentils" are defined by NE Revised Statute 2-4102 as "dry peas, lentils, chickpeas or garbanzo beans, faba beans, or lupins".

According to **Nebraska Revised Statute 2-4115 paragraph (3) Excise Tax; first purchaser; records; statement; remittance** the first purchaser must report specific transaction data to the Commission and the records of assessments must be kept on forms prescribed by the Commission.

## **2-4115.**

### **Excise tax; first purchaser; records; statement; remittance.**

**(3) The first purchaser shall render and have on file with the commission by the tenth day of each month on forms prescribed by the commission, a statement of the number of pounds of dry peas and lentils purchased in Nebraska during the prior month. At the time the statement is filed, the first purchaser shall pay and remit to the Commission the tax as provided for in section 2-4111.**

The Commission approved the USA Dry Pea & Lentil Council to collect the assessment data for the Commission and the Nebraska Department of Agriculture to collect the payment of the tax by each first purchaser.

The paper forms including a Summary Sheet for each month and Detail Sheets for each crop recording grower information, class, sub-class and variety as supporting documents can be found at <https://nda.nebraska.gov/>

These paper forms provide the back-up documents for the submission of the payment or check in a manual system. **All forms are due on the 10<sup>th</sup> of the month.** The Commission asks that you submit a copy of the forms to the USA Dry Pea & Lentil Council and a copy of the summary with the check to the Nebraska Department of Agriculture (Form No. 2021-NE-02).

The Commission is working with the USADPLC to create access to an electronic database system. By using their system, electronic submissions may replace the paper copies. Additional information will be provided as it becomes available. Kim Monk, Director of Member Services, will coordinate for submission via this method.

If you have any questions please contact Kim Monk and Todd Scholz in USADPLC at 208-882-3023 or Renee Tichota and Shelby Mikulak in NDA at [agr.commodityfees@nebraska.gov](mailto:agr.commodityfees@nebraska.gov) or 402-471-6819.

Sincerely,

Royce Schaneman  
Executive Director, Pro Temp