



Pete Ricketts
Governor

STATE OF NEBRASKA

NEBRASKA LIQUOR CONTROL COMMISSION

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Industry Advisory- Wholesale Operations
Nebraska Liquor Control Commission

This advisory is temporary in nature and specific to those in the Liquor industry in Nebraska.

The following are Rule and Statutory provisions that the Nebraska Liquor Control Commission is modifying during the pendency of this crisis.

In response to the ongoing disruption caused by the COVID-19 emergency, the NLCC will be modifying its operations. The NLCC is also offering additional answers in regards to Governor Ricketts Executive Orders No. 20-03 and 20-06.

1. NLCC issued an industry advisory dated 3/13/20 to waive the requirement that Nebraska wholesalers receive a signature from the retailer upon the delivery of alcoholic product due to the possibility of cross contamination. This requirement is waived for the duration of the outbreak of COVID-19. Signature requirements remain in effect for Bills of Lading and return of product due to excise tax implications.
2. NLCC will mirror TTB guidance dated 3/13/20 and will not consider returns of alcohol beverage products purchased to sell during such cancelled events to violate federal consignment sales rules provided the products were not initially purchased or sold with the privilege of return. Even though such returns are lawful, a producer or wholesaler is not required to accept returns of such products. An SDL is not a requirement for the allowance of the return. It may have been of change in normal operations for planning of a special event.
3. Waive the penalty and interest of the Nebraska Excise Tax. Neb. Rev. Stat. 53-164.01 (3, 4) Many of the excise tax payees are reducing staff or closing. This change does not abrogate the duty to pay and file the excise tax according to Statute. However, it will provide some relief if payments were late or if errors were later discovered. The Statute currently has mandated NLCC to assess penalty and interest. Governor Ricketts has signed Executive Order 20-06, which waives the penalty and interest assessments. The Commission will work closely with excise taxpayers to aid in the filings.

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