

NEBRASKA ADMINISTRATIVE CODE TITLE 483 – WHEAT BOARD CHAPTER 1 – WHEAT EXCISE TAX REGULATION TABLE OF CONTENTS Subject Statutory Authority Code Section Wheat Excise Tax Regulation 2-2301 to 2-2321 1-004 NEBRASKA ADMINISTRATIVE CODE Title 483 – WHEAT BOARD Chapter 1 – WHEAT EXCISE TAX REGULATION

001. PARLIAMENTARY PROCEDURE. Robert's Rules of Order Revised Edition will be used to assure the orderly transaction of business in meetings.

002. QUORUM. A quorum shall consist of the majority of the members of the Board for the transaction of business. Actions require a majority of all members present, with the exception of decisions to fire the Director, which would require at least four affirmative votes.

003. OFFICERS. At the first meeting after the start of the State fiscal year the Committee shall select a chairperson, and may select such other officers as it may deem necessary. A special election may be held whenever a vacancy occurs. Officers will hold office until their successors are elected. No officer may serve more than two consecutive years in a position. Nebraska Wheat Board Office staff will serve as secretary, pursuant to statute.

004. RATE. The amount of the excise tax provided for under section 2-2311 of the Act shall be set at 0.4% of net value upon all wheat sold through commercial channels on and after October 1, 2012. The rate may be reduced or increased to not more than .5% of the net market value by the rules process, pursuant to statute.

005. HEARINGS.

005.1. GENERAL PROVISION. The board may conduct public hearings for any purpose consistent with its responsibilities, including but not limited to the adoption, amendment or repeal of rules and regulations and providing growers of wheat the opportunity to offer ideas and suggestions relative to board policy.

005.2. NOTICE. Notice shall be given of all public hearings held by the board. The notice shall be published at least once either in a newspaper of general circulation in the area affected by the business of the hearing or in a newspaper of general circulation in the state, and the publication shall be made at least 30 days prior to the date of hearing. Such notice shall contain information as to the date, time, place and purpose of the hearing.

005.3. PROCEDURE. The chairperson, vice-chairperson or a designated member shall serve as hearing officer. The hearing officer may appoint a hearing examiner to assist in the conduct of the hearing. The hearing officer or examiner shall, among other things, open the proceedings, enter into the record the notice of hearing, take appearances, receive exhibits, answer questions or call upon other persons present to answer questions, and close the proceedings. No person shall be required to be sworn in prior to presenting any evidence, which may consist of oral or written comments and any document. All persons presenting evidence shall state their name, address, and organization they represent, if any. All evidence is to be directed at the business of the hearing and may be excluded by the hearing officer or examiner if cumulative, repetitive, or irrelevant.

005.4. RECORD. A record shall be made of the hearing, with the evidence presented being a part thereof. It may consist of written statements and any other documents, along with

tape recordings or oral evidence. The record may be held open for a designated period of time at the discretion of the hearing officer for submission of any evidence not available at the time of hearing, pursuant to statute.

006. REFUNDS OF OVERPAYMENT OF FEES. Any first purchaser or grower who would like to receive reimbursement for overpayment of fees must submit a written application for the same to the board. Said application shall state the following information:

006.1. THE NAME AND ADDRESS OF THE GROWER.

006.2. THE NAME AND ADDRESS OF THE FIRST PURCHASER.

006.3. THE DATE OF THE PAYMENT OF THE OVERPAID FEE.

006.4. THE AMOUNT OF FEE PAID.

006.5. THE ACTUAL BUSHEL SUBJECT TO THE FEE.

006.6. THE NET VALUE OF THE WHEAT SOLD OR MORTGAGED.

006.7. ANY OTHER RELEVANT INFORMATION.

006.8. SIGNATURE OF THE PERSON REQUESTING THE REIMBURSEMENT, AND PROOF OF THE ASSESSMENT MUST BE ATTACHED THERETO. Reimbursement will be pursuant to statute.

ANNOTATION: ENABLING LEGISLATION: Sections 2-2301 to 2-2321, R.R.S., Nebraska, 1943.