



NEBRASKA GROCERY INDUSTRY ASSOCIATION, INC.
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Nebraska Store Opening Checklist

If you are opening a new store or purchasing an existing location, Nebraska statute requires that you obtain certain licenses and permits. Please note, local ordinances may require additional licenses or permits. If you have other licenses or permits, we would encourage you to apply for them prior to your store opening.

Begin by applying for a [Federal Employer Identification Number](#) and a [State Tax ID Number](#).

Federal

- SNAP (Food Stamps) Retailer Application: <https://www.fns.usda.gov/snap/retailer>

State

- NE Department of Revenue: <http://www.revenue.nebraska.gov/>
 - Tax payer assistance line: (402) 471-5729, Ext. 2
 - State business tax application (Form 20)
 - Also referred to as: Retailer Sales Tax License
- Nebraska Department of Agriculture: <http://www.nda.nebraska.gov>; (402) 471-6814
 - [Food Establishments](#)
 - [Weights & Measures](#)
- Women, Infants, & Children (WIC) Retailer Application: (402) 471-2781; <https://dhhs.ne.gov/Pages/WIC-Become-a-WIC-Vendor.aspx>
- Lottery license: Complete the application online at: www.nelottery.com. Go to the first bar across the top of the page and click on the Retailers tab. The retailer application can be found in the drop-down menu. For assistance call 402-471-6100 or 800-587-5200
- Liquor license: <http://www.lcc.nebraska.gov>. Retailers must contact local government (village, town or city) in addition to state: (402) 471-2571
- Pharmacy: <https://dhhs.ne.gov/licensure/pages/pharmacist.aspx>
- Retail cigarette license: issued at local, city or county levels – city government (county or city clerk)
- State Fire Marshall: www.sfm.nebraska.gov. 402-471-2027 - when ownership changes, locations with a liquor license are required to be inspected by the State Fire Marshall. The Liquor Control Commission will contact the State Fire Marshall to set up the inspection. The State Fire Marshall must also be contacted prior to the start of any remodel or new construction.
- State Patrol: 402-471-4545
- Nursery license (plants): (402) 471-2394
- Unemployment Office – Department of Labor: [Employer Guide to Unemployment Insurance](#)
 - New store: Tax Application Form 1 must be filed after store opening unless new store is opened by an existing corporation. Application for unemployment tax purposes is not necessary for an existing corporation.
 - Purchasing existing store: Tax Application Form 1 must be filed immediately.
- Hunting or fishing licenses: (402) 471-5563 and inform them that you would like to become a vendor.
- Nebraska Recycling Fee, Dept. of Revenue: 402-471-5729 or 800-742-7474

Local

- Local health departments to license food establishments (grocery stores or restaurants): [Lincoln](#), [Omaha](#), [Grand Island](#) or [Hastings](#).