

AMENDMENTS TO LB 364

Introduced by Revenue

1           1. Strike the original sections and insert the following  
2 new sections:

3           Section 1. Section 77-2014, Reissue Revised Statutes of  
4 Nebraska, is amended to read:

5           77-2014 (1) Every sum of money retained by an executor,  
6 administrator, or trustee, or paid into his or her hands for any  
7 tax on any property, shall be paid by him or her within thirty  
8 days thereafter to the county treasurer of the proper county, and  
9 the county treasurer shall give, and every executor, administrator,  
10 or trustee shall take a receipt from him ~~of said~~ or her of such  
11 payments.

12           (2) (a) For purposes of this section, proper county shall  
13 mean the county of the decedent's residence, except (i) when the  
14 decedent had an interest in real property located in a county other  
15 than his or her residence at the time of the death of the decedent,  
16 the words proper county shall mean the county in which the real  
17 property is situated, or (ii) when the decedent had an interest in  
18 personal property subject to being listed and assessed for personal  
19 property taxation at the time of the death of the decedent, the  
20 words proper county shall mean the county where the property is  
21 listed and assessed.

22           (b) When the decedent is a nonresident, proper county  
23 shall mean the county provided in subdivisions (2) (a) (i) and

1 (2) (a) (ii) of this section and, as to any other property which may  
2 be subject to Nebraska inheritance taxation, the county where such  
3 property is located.

4 (3) The total inheritance tax assessed against the estate  
5 shall be apportioned among the counties in the ratio that the value  
6 of the gross property subject to tax and not subject to tax under  
7 sections 77-2004, 77-2006, and 77-2007.04 located in each county  
8 bears to the gross value of all property ~~reportable for Nebraska~~  
9 ~~inheritance tax purposes.~~ subject to tax and not subject to tax  
10 under sections 77-2004, 77-2006, and 77-2007.04.

11 (4) Questions that may arise as to the proper place to  
12 list and assess such personal property for the purposes of sections  
13 77-2001 to 77-2037 shall be determined pursuant to procedure set  
14 forth in sections 77-2018.01 to 77-2027.

15 Sec. 2. Original section 77-2014, Reissue Revised  
16 Statutes of Nebraska, is repealed.