

AMENDMENTS TO LB 502

Introduced by Wightman, 36

1 1. Insert the following new section:

2 Sec. 4. Section 77-2010, Reissue Revised Statutes of
3 Nebraska, is amended to read:

4 77-2010 All taxes imposed by sections 77-2001 to 77-2037,
5 unless otherwise herein provided for, shall be due and payable
6 twelve months after the date of the death of the decedent, and
7 interest at the rate specified in section 45-104.01, as such rate
8 may from time to time be adjusted by the Legislature, shall be
9 charged and collected on any unpaid taxes due from the date the
10 same became payable, and in all cases ~~where~~ in which the personal
11 representatives or trustees do not pay such tax within twelve
12 months from the death of the decedent, they shall be required to
13 give bond in the form and to the effect prescribed in section
14 77-2009 for the payment of the tax together with interest. In
15 addition, for failure to file an appropriate proceeding for the
16 determination of the tax within twelve months after the date of
17 the death of the decedent there shall be added to the amount due
18 a penalty of five percent per month, up to a maximum penalty of
19 twenty-five percent of the unpaid taxes due.

20 2. On page 4, line 10, after the period insert "The
21 changes made to section 77-2010 by this legislative bill apply to
22 decedents dying on or after January 1, 2008."; and in line 11 after
23 the last comma insert "77-2010,".

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3. Renumber the remaining sections accordingly.