

AMENDMENTS TO LB 367

(Amendments to Standing Committee amendments, AM911)

Introduced by Revenue

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

3 Sec. 5. Section 77-908, Revised Statutes Cumulative
4 Supplement, 2006, is amended to read:

5 77-908 Every insurance company organized under the stock,
6 mutual, assessment, or reciprocal plan, except fraternal benefit
7 societies, which is transacting business in this state shall, on
8 or before March 1 of each year, pay a tax to the director of one
9 percent of the gross amount of direct writing premiums received by
10 it during the preceding calendar year for business done in this
11 state, except that (1) for group sickness and accident insurance
12 the rate of such tax shall be five-tenths of one percent, (2) for
13 property and casualty insurance, excluding individual sickness and
14 accident insurance, the rate of such tax shall be one percent, and
15 (3) for capitation payments made in accordance with the Medical
16 Assistance Act, the rate of tax shall be five percent. The taxable
17 premiums shall include premiums paid on the lives of persons
18 residing in this state and premiums paid for risks located in
19 this state whether the insurance was written in this state or not,
20 including that portion of a group premium paid which represents the
21 premium for insurance on Nebraska residents or risks located in
22 Nebraska included within the group when the number of lives in the

1 group exceeds five hundred. The tax shall also apply to premiums
2 received by domestic companies for insurance written on individuals
3 residing outside this state or risks located outside this state if
4 no comparable tax is paid by the direct writing domestic company
5 to any other appropriate taxing authority. Companies whose scheme
6 of operation contemplates the return of a portion of premiums
7 to policyholders, without such policyholders being claimants under
8 the terms of their policies, may deduct such return premiums
9 or dividends from their gross premiums for the purpose of tax
10 calculations. Any such insurance company shall receive a credit on
11 the tax imposed as provided in the Community Development Assistance
12 Act. ~~and section 77-27,222.~~

13 Sec. 17. Section 77-2715.02, Revised Statutes Cumulative
14 Supplement, 2006, is amended to read:

15 77-2715.02 (1) Whenever the primary rate is changed by
16 the Legislature under section 77-2715.01, the Tax Commissioner
17 shall update the rate schedules required in subsection (2) of this
18 section to reflect the new primary rate and shall publish such
19 updated schedules.

20 (2) The following rate schedules are hereby established
21 for the Nebraska individual income tax and shall be in the
22 following form:

23 (a) ~~The~~ For taxable years beginning or deemed to begin
24 before January 1, 2007, income amounts for columns A and E shall
25 be:

- 26 (i) \$0, \$2,400, \$17,500, and \$27,000, for single returns;
27 (ii) \$0, \$4,000, \$31,000, and \$50,000, for married filing

1 joint returns;

2 (iii) \$0, \$3,800, \$25,000, and \$35,000, for

3 head-of-household returns;

4 (iv) \$0, \$2,000, \$15,500, and \$25,000, for married filing

5 separate returns; and

6 (v) \$0, \$500, \$4,700, and \$15,150, for estates and

7 trusts;

8 (b) For taxable years beginning or deemed to begin on or

9 after January 1, 2007, and before January 1, 2011, income amounts

10 for columns A and E shall be:

11 (i) \$0, \$2,400, \$17,500, and \$27,000, for single returns;

12 (ii) \$0, \$4,800, \$35,000, and \$54,000, for married filing

13 joint returns;

14 (iii) \$0, \$4,500, \$28,000, and \$40,000, for

15 head-of-household returns;

16 (iv) \$0, \$2,400, \$17,500, and \$27,000, for married filing

17 separate returns; and

18 (v) \$0, \$500, \$4,700, and \$15,150, for estates and

19 trusts;

20 ~~(b)~~ (c) The amount in column C shall be the total amount

21 of the tax imposed on income less than the amount in column A;

22 ~~(e)~~ (d) The amount in column D shall be the rate on the

23 income in excess of the amount in column E;

24 ~~(d)~~ (e) For taxable years beginning or deemed to begin

25 before January 1, ~~2003,~~ 2007, under the Internal Revenue Code of

26 1986, as amended, the primary rate set by the Legislature shall

27 be multiplied by the following factors to compute the tax rates

1 for column D. The factors for the brackets, from lowest to highest
2 bracket, shall be ~~.6784, .9432, 1.3541, and 1.8054~~, .6932, .9646,
3 1.3846, and 1.848;

4 ~~(e)~~ (f) For taxable years beginning or deemed to begin
5 on or after January 1, ~~2003~~, 2007, under the Internal Revenue Code
6 of 1986, as amended, the primary rate set by the Legislature shall
7 be multiplied by the following factors to compute the tax rates
8 for column D. The factors for the brackets, from lowest to highest
9 bracket, shall be .6932, .9646, 1.3846, and ~~1.848~~, 1.7973;

10 ~~(f)~~ (g) The amounts for column C shall be rounded to the
11 nearest dollar, and the amounts in column D shall be rounded to
12 hundredths of one percent; and

13 ~~(g)~~ (h) One rate schedule shall be established for each
14 federal filing status.

15 (3) The tax rate schedules shall use the format set forth
16 in this subsection.

17	A	B	C	D	E
18	Taxable income	but not	pay	plus	of the
19	over	over			amount over

20 (4) The tax rate applied to other federal taxes included
21 in the computation of the Nebraska individual income tax shall be
22 eight times the primary rate.

23 (5) The Tax Commissioner shall prepare, from the rate
24 schedules, tax tables which can be used by a majority of the
25 taxpayers to determine their Nebraska tax liability. The design of
26 the tax tables shall be determined by the Tax Commissioner. The
27 size of the tax table brackets may change as the level of income

1 changes. The difference in tax between two tax table brackets shall
2 not exceed fifteen dollars. The Tax Commissioner may build the
3 personal exemption credit and standard deduction amounts into the
4 tax tables.

5 (6) The Tax Commissioner may require by rule and
6 regulation that all taxpayers shall use the tax tables if their
7 income is less than the maximum income included in the tax tables.

8 Sec. 18. Section 77-2715.07, Revised Statutes Cumulative
9 Supplement, 2006, is amended to read:

10 77-2715.07 (1) There shall be allowed to qualified
11 resident individuals as a nonrefundable credit against the income
12 tax imposed by the Nebraska Revenue Act of 1967:

13 (a) A credit equal to the federal credit allowed under
14 section 22 of the Internal Revenue Code; and

15 (b) A credit for taxes paid to another state as provided
16 in section 77-2730.

17 (2) There shall be allowed to qualified resident
18 individuals against the income tax imposed by the Nebraska Revenue
19 Act of 1967:

20 (a) For returns filed reporting federal adjusted
21 gross incomes of greater than twenty-nine thousand dollars, a
22 nonrefundable credit equal to twenty-five percent of the federal
23 credit allowed under section 21 of the Internal Revenue Code of
24 1986, as amended;

25 (b) For returns filed reporting federal adjusted gross
26 income of twenty-nine thousand dollars or less, a refundable credit
27 equal to a percentage of the federal credit allowable under section

1 21 of the Internal Revenue Code of 1986, as amended, whether or
2 not the federal credit was limited by the federal tax liability.
3 The percentage of the federal credit shall be one hundred percent
4 for incomes not greater than twenty-two thousand dollars, and
5 the percentage shall be reduced by ten percent for each one
6 thousand dollars, or fraction thereof, by which the reported
7 federal adjusted gross income exceeds twenty-two thousand dollars;

8 (c) A refundable credit for individuals who qualify for
9 an income tax credit as an owner of agricultural assets under the
10 Beginning Farmer Tax Credit Act for all taxable years beginning or
11 deemed to begin on or after January 1, 2001, under the Internal
12 Revenue Code of 1986, as amended; and a refundable credit as
13 provided in section 77-5209.01 for individuals who qualify for an
14 income tax credit as a qualified beginning farmer or livestock
15 producer under the Beginning Farmer Tax Credit Act for all taxable
16 years beginning or deemed to begin on or after January 1, 2006,
17 under the Internal Revenue Code of 1986, as amended;

18 (d) A refundable credit for individuals who qualify for
19 an income tax credit under the Nebraska Advantage Microenterprise
20 Tax Credit Act or the Nebraska Advantage Research and Development
21 Act; and

22 (e) A refundable credit equal to eight percent of the
23 federal credit allowed under section 32 of the Internal Revenue
24 Code of 1986, as amended.

25 (3) There shall be allowed to all individuals as a
26 nonrefundable credit against the income tax imposed by the Nebraska
27 Revenue Act of 1967:

1 (a) A credit for personal exemptions allowed under
2 section 77-2716.01; and

3 (b) A credit for contributions to certified community
4 betterment programs as provided in the Community Development
5 Assistance Act. Each partner, each shareholder of an electing
6 subchapter S corporation, each beneficiary of an estate or trust,
7 or each member of a limited liability company shall report his or
8 her share of the credit in the same manner and proportion as he
9 or she reports the partnership, subchapter S corporation, estate,
10 trust, or limited liability company income.

11 (4) There shall be allowed as a credit against the income
12 tax imposed by the Nebraska Revenue Act of 1967:

13 (a) A credit to all resident estates and trusts for taxes
14 paid to another state as provided in section 77-2730; and

15 (b) A credit to all estates and trusts for contributions
16 to certified community betterment programs as provided in the
17 Community Development Assistance Act.

18 ~~(5) There shall be allowed to all business firms as a~~
19 ~~credit against the income tax imposed by the Nebraska Revenue Act~~
20 ~~of 1967 a credit as provided in section 77-27,222.~~

21 Sec. 19. Section 77-2716.01, Revised Statutes Cumulative
22 Supplement, 2006, is amended to read:

23 77-2716.01 (1) Every individual shall be allowed to
24 subtract from his or her income tax liability an amount for
25 personal exemptions. The amount allowed to be subtracted shall
26 be the credit amount for the year as provided in this section
27 multiplied by the number of exemptions allowed on the federal

1 return. For tax year 1993, the credit amount shall be sixty-five
2 dollars; for tax year 1994, the credit amount shall be sixty-nine
3 dollars; for tax year 1995, the credit amount shall be sixty-nine
4 dollars; for tax year 1996, the credit amount shall be seventy-two
5 dollars; for tax year 1997, the credit amount shall be eighty-six
6 dollars; for tax year 1998, the credit amount shall be eighty-eight
7 dollars; for tax year 1999, and each year thereafter, the credit
8 amount shall be adjusted for inflation by the method provided in
9 section 151 of the Internal Revenue Code of 1986, as amended. The
10 eighty-eight-dollar credit amount shall be adjusted for cumulative
11 inflation since 1998. If any credit amount is not an even dollar
12 amount, the amount shall be rounded to the nearest dollar. For
13 nonresident individuals and partial-year resident individuals, the
14 personal exemption credit shall be subtracted as specified in
15 subsection (3) of section 77-2715.

16 ~~(2)(a) For tax years beginning or deemed to begin before~~
17 ~~January 1, 2003, under the Internal Revenue Code of 1986, as~~
18 ~~amended, every individual who did not itemize deductions on his~~
19 ~~or her federal return shall be allowed to subtract from federal~~
20 ~~adjusted gross income a standard deduction equal to the federal~~
21 ~~standard deduction for the filing status used on the federal return~~
22 ~~except as the amount is adjusted under section 77-2716.03.~~

23 ~~(b)~~ (2)(a) For tax years beginning or deemed to begin
24 on or after January 1, 2003, and before January 1, 2004, under
25 the Internal Revenue Code of 1986, as amended, every individual
26 who did not itemize deductions on his or her federal return
27 shall be allowed to subtract from federal adjusted gross income

1 a standard deduction based on the filing status used on the
2 federal return except as the amount is adjusted under section
3 77-2716.03. The standard deduction shall be the smaller of the
4 federal standard deduction actually allowed or (i) for single
5 taxpayers four thousand seven hundred fifty dollars, (ii) for head
6 of household taxpayers seven thousand dollars, (iii) for married
7 filing jointly taxpayers seven thousand nine hundred fifty dollars,
8 and (iv) for married filing separately taxpayers three thousand
9 nine hundred seventy-five dollars. Taxpayers who are allowed
10 additional federal standard deduction amounts because of age or
11 blindness shall be allowed an increase in the Nebraska standard
12 deduction for each additional amount allowed on the federal return.
13 The additional amounts shall be for married taxpayers, nine hundred
14 fifty dollars, and for single or head of household taxpayers, one
15 thousand one hundred fifty dollars.

16 (b) For tax years beginning or deemed to begin on or
17 after January 1, 2007, under the Internal Revenue Code of 1986,
18 as amended, every individual who did not itemize deductions on his
19 or her federal return shall be allowed to subtract from federal
20 adjusted gross income a standard deduction based on the filing
21 status used on the federal return. The standard deduction shall
22 be the smaller of the federal standard deduction actually allowed
23 or (i) for single taxpayers three thousand dollars and (ii) for
24 head of household taxpayers four thousand four hundred dollars.
25 The standard deduction for married filing jointly taxpayers will be
26 double the standard deduction for single, and for married filing
27 separately taxpayers the standard deduction shall be the same

1 as single. Taxpayers who are allowed additional federal standard
2 deduction amounts because of age or blindness shall be allowed an
3 increase in the Nebraska standard deduction for each additional
4 amount allowed on the federal return. The additional amounts shall
5 be for married taxpayers six hundred dollars and for single or head
6 of household taxpayers seven hundred fifty dollars. The amounts in
7 this subdivision will be indexed using 1987 as the base year.

8 (c) For tax years beginning or deemed to begin on or
9 after January 1, ~~2004,~~ 2007, the standard deduction amounts,
10 including the additional standard deduction amounts, in ~~subdivision~~
11 ~~(2)(b) of this section~~ this subsection shall be adjusted for
12 inflation by the method provided in section 151 of the Internal
13 Revenue Code of 1986, as amended. If any amount is not a multiple
14 of ~~ten~~ fifty dollars, the amount shall be rounded to the next
15 ~~highest~~ lowest multiple of ~~ten~~ fifty dollars. ~~except that the~~
16 ~~standard deduction for the married filing separately taxpayers may~~
17 ~~be a multiple of five dollars.~~

18 (3) Every individual who itemized deductions on his or
19 her federal return shall be allowed to subtract from federal
20 adjusted gross income the greater of either the standard deduction
21 allowed in subsection (2) of this section or his or her federal
22 itemized deductions, except for the amount for state or local
23 income taxes included in federal itemized deductions before any
24 federal disallowance.

25 Sec. 20. Section 77-2717, Revised Statutes Cumulative
26 Supplement, 2006, is amended to read:

27 77-2717 (1)(a) The tax imposed on all resident estates

1 and trusts shall be a percentage of the federal taxable income
2 of such estates and trusts as modified in section 77-2716, plus
3 a percentage of the federal alternative minimum tax and the
4 federal tax on premature or lump-sum distributions from qualified
5 retirement plans. The additional taxes shall be recomputed by (i)
6 substituting Nebraska taxable income for federal taxable income,
7 (ii) calculating what the federal alternative minimum tax would
8 be on Nebraska taxable income and adjusting such calculations for
9 any items which are reflected differently in the determination of
10 federal taxable income, and (iii) applying Nebraska rates to the
11 result. The federal credit for prior year minimum tax, after the
12 recomputations required by the Nebraska Revenue Act of 1967, and
13 the credits provided in the Nebraska Advantage Microenterprise Tax
14 Credit Act, and the Nebraska Advantage Research and Development
15 Act, ~~and section 77-27,222~~ shall be allowed as a reduction in the
16 income tax due. A refundable income tax credit shall be allowed
17 for all resident estates and trusts under the Nebraska Advantage
18 Microenterprise Tax Credit Act and the Nebraska Advantage Research
19 and Development Act.

20 (b) The tax imposed on all nonresident estates and trusts
21 shall be the portion of the tax imposed on resident estates and
22 trusts which is attributable to the income derived from sources
23 within this state. The tax which is attributable to income derived
24 from sources within this state shall be determined by multiplying
25 the liability to this state for a resident estate or trust with
26 the same total income by a fraction, the numerator of which is
27 the nonresident estate's or trust's Nebraska income as determined

1 by sections 77-2724 and 77-2725 and the denominator of which is
2 its total federal income after first adjusting each by the amounts
3 provided in section 77-2716. The federal credit for prior year
4 minimum tax, after the recomputations required by the Nebraska
5 Revenue Act of 1967, reduced by the percentage of the total income
6 which is attributable to income from sources outside this state,
7 and the credits provided in the Nebraska Advantage Microenterprise
8 Tax Credit Act, and the Nebraska Advantage Research and Development
9 Act, ~~and section 77-27,222~~ shall be allowed as a reduction in the
10 income tax due. A refundable income tax credit shall be allowed
11 for all nonresident estates and trusts under the Nebraska Advantage
12 Microenterprise Tax Credit Act and the Nebraska Advantage Research
13 and Development Act.

14 (2) In all instances wherein a fiduciary income tax
15 return is required under the provisions of the Internal Revenue
16 Code, a Nebraska fiduciary return shall be filed, except that a
17 fiduciary return shall not be required to be filed regarding a
18 simple trust if all of the trust's beneficiaries are residents of
19 the State of Nebraska, all of the trust's income is derived from
20 sources in this state, and the trust has no federal tax liability.
21 The fiduciary shall be responsible for making the return for the
22 estate or trust for which he or she acts, whether the income be
23 taxable to the estate or trust or to the beneficiaries thereof.
24 The fiduciary shall include in the return a statement of each
25 beneficiary's distributive share of net income when such income is
26 taxable to such beneficiaries.

27 (3) The beneficiaries of such estate or trust who are

1 residents of this state shall include in their income their
2 proportionate share of such estate's or trust's federal income and
3 shall reduce their Nebraska tax liability by their proportionate
4 share of the credits as provided in the Nebraska Advantage
5 Microenterprise Tax Credit Act, and the Nebraska Advantage Research
6 and Development Act, and ~~section 77-27,222~~. There shall be
7 allowed to a beneficiary a refundable income tax credit under the
8 Beginning Farmer Tax Credit Act for all taxable years beginning or
9 deemed to begin on or after January 1, 2001, under the Internal
10 Revenue Code of 1986, as amended.

11 (4) If any beneficiary of such estate or trust is a
12 nonresident during any part of the estate's or trust's taxable
13 year, he or she shall file a Nebraska income tax return which shall
14 include (a) in Nebraska adjusted gross income that portion of the
15 estate's or trust's Nebraska income, as determined under sections
16 77-2724 and 77-2725, allocable to his or her interest in the estate
17 or trust and (b) a reduction of the Nebraska tax liability by
18 his or her proportionate share of the credits as provided in the
19 Nebraska Advantage Microenterprise Tax Credit Act, and the Nebraska
20 Advantage Research and Development Act, and ~~section 77-27,222~~ and
21 shall execute and forward to the fiduciary, on or before the
22 original due date of the Nebraska fiduciary return, an agreement
23 which states that he or she will file a Nebraska income tax return
24 and pay income tax on all income derived from or connected with
25 sources in this state, and such agreement shall be attached to the
26 Nebraska fiduciary return for such taxable year.

27 (5) In the absence of the nonresident beneficiary's

1 executed agreement being attached to the Nebraska fiduciary return,
2 the estate or trust shall remit a portion of such beneficiary's
3 income which was derived from or attributable to Nebraska sources
4 with its Nebraska return for the taxable year. The amount of
5 remittance, in such instance, shall be the highest individual
6 income tax rate determined under section 77-2715.02 multiplied by
7 the nonresident beneficiary's share of the estate or trust income
8 which was derived from or attributable to sources within this
9 state. The amount remitted shall be allowed as a credit against the
10 Nebraska income tax liability of the beneficiary.

11 (6) The Tax Commissioner may allow a nonresident
12 beneficiary to not file a Nebraska income tax return if the
13 nonresident beneficiary's only source of Nebraska income was his or
14 her share of the estate's or trust's income which was derived from
15 or attributable to sources within this state, the nonresident did
16 not file an agreement to file a Nebraska income tax return, and
17 the estate or trust has remitted the amount required by subsection
18 (5) of this section on behalf of such nonresident beneficiary. The
19 amount remitted shall be retained in satisfaction of the Nebraska
20 income tax liability of the nonresident beneficiary.

21 (7) For purposes of this section, unless the context
22 otherwise requires, simple trust shall mean any trust instrument
23 which (a) requires that all income shall be distributed currently
24 to the beneficiaries, (b) does not allow amounts to be paid,
25 permanently set aside, or used in the tax year for charitable
26 purposes, and (c) does not distribute amounts allocated in the
27 corpus of the trust. Any trust which does not qualify as a simple

1 trust shall be deemed a complex trust.

2 Sec. 21. Section 77-2734.03, Revised Statutes Cumulative
3 Supplement, 2006, is amended to read:

4 77-2734.03 (1)(a) For taxable years commencing prior to
5 January 1, 1997, any (i) insurer paying a tax on premiums and
6 assessments pursuant to section 77-908 or 81-523, (ii) electric
7 cooperative organized under the Joint Public Power Authority Act,
8 or (iii) credit union shall be credited, in the computation of
9 the tax due under the Nebraska Revenue Act of 1967, with the
10 amount paid during the taxable year as taxes on such premiums and
11 assessments and taxes in lieu of intangible tax.

12 (b) For taxable years commencing on or after January 1,
13 1997, any insurer paying a tax on premiums and assessments pursuant
14 to section 77-908 or 81-523, any electric cooperative organized
15 under the Joint Public Power Authority Act, or any credit union
16 shall be credited, in the computation of the tax due under the
17 Nebraska Revenue Act of 1967, with the amount paid during the
18 taxable year as (i) taxes on such premiums and assessments included
19 as Nebraska premiums and assessments under section 77-2734.05 and
20 (ii) taxes in lieu of intangible tax.

21 (c) For taxable years commencing or deemed to commence
22 prior to, on, or after January 1, 1998, any insurer paying a tax on
23 premiums and assessments pursuant to section 77-908 or 81-523 shall
24 be credited, in the computation of the tax due under the Nebraska
25 Revenue Act of 1967, with the amount paid during the taxable year
26 as assessments allowed as an offset against premium and related
27 retaliatory tax liability pursuant to section 44-4233.

1 (2) There shall be allowed to corporate taxpayers a
2 tax credit for contributions to community betterment programs as
3 provided in the Community Development Assistance Act.

4 (3) There shall be allowed to corporate taxpayers a
5 refundable income tax credit under the Beginning Farmer Tax Credit
6 Act for all taxable years beginning or deemed to begin on or
7 after January 1, 2001, under the Internal Revenue Code of 1986, as
8 amended.

9 ~~(4) There shall be allowed to corporate taxpayers a tax~~
10 ~~credit as provided in section 77-27,222.~~

11 ~~(5)~~ (4) The changes made to this section by Laws 2004,
12 LB 983, apply to motor fuels purchased during any tax year ending
13 or deemed to end on or after January 1, 2005, under the Internal
14 Revenue Code of 1986, as amended.

15 ~~(6)~~ (5) There shall be allowed to corporate taxpayers
16 refundable income tax credits under the Nebraska Advantage
17 Microenterprise Tax Credit Act and the Nebraska Advantage Research
18 and Development Act.

19 Sec. 24. Section 77-3806, Reissue Revised Statutes of
20 Nebraska, is amended to read:

21 77-3806 (1) The tax return shall be filed and the total
22 amount of the franchise tax shall be due on the fifteenth day of
23 the third month after the end of the taxable year. No extension
24 of time to pay the tax shall be granted. If the Tax Commissioner
25 determines that the amount of tax can be computed from available
26 information filed by the financial institutions with either state
27 or federal regulatory agencies, the Tax Commissioner may, by

1 regulation, waive the requirement for the financial institutions to
2 file returns.

3 (2) Sections 77-2714 to 77-27,135 relating to
4 deficiencies, penalties, interest, the collection of delinquent
5 amounts, and appeal procedures for the tax imposed by section
6 77-2734.02 shall also apply to the tax imposed by section 77-3802.
7 If the filing of a return is waived by the Tax Commissioner, the
8 payment of the tax shall be considered the filing of a return for
9 purposes of sections 77-2714 to 77-27,135.

10 (3) No refund of the tax imposed by section 77-3802 shall
11 be allowed unless a claim for such refund is filed within ninety
12 days of the date on which (a) the tax is due or was paid, whichever
13 is later, or (b) a change is made to the amount of deposits or
14 the net financial income of the financial institution by a state or
15 federal regulatory agency.

16 (4) Any such financial institution shall receive a credit
17 on the franchise tax as provided under the Community Development
18 Assistance Act, ~~and section 77-27,222.~~

19 Sec. 25. Sections 5, 17, 18, 19, 20, 21, 24, 26, and 29
20 of this act become operative for taxable years beginning or deemed
21 to begin on or after January 1, 2007, under the Internal Revenue
22 Code of 1986, as amended.

23 Sec. 26. Original section 77-3806, Reissue Revised
24 Statutes of Nebraska, and sections 77-908, 77-2715.02, 77-2716.01,
25 77-2717, and 77-2734.03, Revised Statutes Cumulative Supplement,
26 2006, are repealed.

27 Sec. 29. The following section is outright repealed:

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- 1 Section 77-27,222, Revised Statutes Cumulative Supplement, 2006.