

**ONE HUNDREDTH LEGISLATURE - SECOND SESSION  
2008**

**COMMITTEE STATEMENT**

**LB1131**

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**Hearing Date:** February 13, 2008

**Committee On:** Natural Resources

**Introducer(s):** (Christensen)

**Title:** Authorize a collection fee for collection of a natural resources district occupation tax

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**Roll Call Vote - Final Committee Action:**

Placed on General File with Amendments

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**Vote Results:**

8 Yes	Senators Carlson, Christensen, Dubas, Fischer, Hudkins, Kopplin, Loudon, Wallman
0 No	
0 Absent	
0 Present, not voting	

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**Proponents:**

Mark Christensen  
Traci Witthuhn  
Beth Bazyn Ferrell

**Representing:**

Introducer  
Republican River Basin Coalition  
Nebraska Association of County Officials

**Opponents:**

None

**Representing:**

**Neutral:**

None

**Representing:**

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**Summary of purpose and/or change:**

LB1131 does the following:

Section 1 Allows the county treasurer to receive a fee for the collection of the occupation tax imposed by a natural resources district.

Section 2 Repealer.

**Explanation of amendments, if any:**

The committee amendment becomes the bill. It incorporates the provisions of LB 1132, which would allow the county treasurer to collect an occupation tax imposed by a natural resources district in the same manner as general real estate taxes and clarifies that an occupation tax shall become delinquent at the same time and in the same manner as general real property taxes.

The amendment also requires the county treasurer to publish and post a list of delinquent occupation taxes with the list of real property subject to sale for delinquent property taxes under current law. This list is also required to be given to natural resources districts which levied the occupation tax. The list must include the record owner's name, the parcel identification number, and the amount of delinquent occupation tax.

The amendment also allows the county treasurer to receive a fee for the collection of occupation taxes. It is the same fee provided for collection of general natural resources districts money under current law, which is one percent of the sums collected.

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Senator LeRoy Loudon, Chairperson