



**Hundredth Legislature - First Session - 2007**  
**Committee Statement**  
**LB 155**

---

**Hearing Date:** January 17, 2007  
**Committee On:** Revenue

**Introducer(s):** (Langemeier, 23)

**Title:** Change provisions relating to tax liens on personal property and collection of certain taxes

---

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

Advanced to General File

Advanced to General File with Amendments

X Indefinitely Postponed

---

**Vote Results:**

5	Yes	Senators Dierks, Cornett, Janssen, Preister and White
1	No	Senator Langemeier
0	Present, not voting	
2	Absent	Senator Burling and Raikes

---

**Proponents:**

Senator Chris Langemeier  
Bob Hallstrom

**Representing:**

Introducer  
Nebraska Bankers Association

**Opponents:**

Christina R. Vincentini  
Beth Bazyn Ferrell

**Representing:**

Douglas County  
Nebraska Association of County Officials

**Neutral:**

None

**Representing:**

---

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

LB 155 would have amended section 77-203 and 77-1717 to change the current tax lien statutes involving delinquent taxes on personal property. Under the proposed revisions, tax liens on personal property were reduced in status. The change in law reduced personal property tax liens to a status inferior to those liens against financial accounts or instruments which were properly filed or recorded prior to the tax delinquency.

**Explanation of amendments, if any:**

---

**Senator Ray Janssen, Chairperson**

---

