

LEGISLATURE OF NEBRASKA  
ONE HUNDREDTH LEGISLATURE  
FIRST SESSION  
**LEGISLATIVE BILL 364**  
FINAL READING

Introduced by Flood, 19

Read first time January 12, 2007

Committee: Revenue

A BILL

1 FOR AN ACT relating to inheritance tax; to amend section 77-2014,  
2 Reissue Revised Statutes of Nebraska; to change the  
3 apportionment of tax revenue; and to repeal the original  
4 section.  
5 Be it enacted by the people of the State of Nebraska,

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

3           77-2014 (1) Every sum of money retained by an executor,  
4 administrator, or trustee, or paid into his or her hands for any  
5 tax on any property, shall be paid by him or her within thirty  
6 days thereafter to the county treasurer of the proper county, and  
7 the county treasurer shall give, and every executor, administrator,  
8 or trustee shall take a receipt from him ~~of said~~ or her of such  
9 payments.

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

20           (b) When the decedent is a nonresident, proper county  
21 shall mean the county provided in subdivisions (2) (a) (i) and  
22 (2) (a) (ii) of this section and, as to any other property which may  
23 be subject to Nebraska inheritance taxation, the county where such  
24 property is located.

25           (3) The total inheritance tax assessed against the estate

1 shall be apportioned among the counties in the ratio that the value  
2 of the gross property subject to tax and not subject to tax under  
3 sections 77-2004, 77-2006, and 77-2007.04 located in each county  
4 bears to the gross value of all property ~~reportable for Nebraska~~  
5 ~~inheritance tax purposes.~~ subject to tax and not subject to tax  
6 under sections 77-2004, 77-2006, and 77-2007.04.

7 (4) Questions that may arise as to the proper place to  
8 list and assess such personal property for the purposes of sections  
9 77-2001 to 77-2037 shall be determined pursuant to procedure set  
10 forth in sections 77-2018.01 to 77-2027.

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