

LEGISLATURE OF NEBRASKA
ONE HUNDREDTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 315

Introduced by Janssen, 15; Burling, 33; Dierks, 40; Langemeier, 23;
Raikes, 25;

Read first time January 11, 2007

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section
2 49-801.01, Revised Statutes Cumulative Supplement, 2006;
3 to update references to the Internal Revenue Code of
4 1986; to repeal the original section; and to declare an
5 emergency.
6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 49-801.01, Revised Statutes Cumulative
2 Supplement, 2006, is amended to read:

3 49-801.01 Except as provided by Article VIII, section 1B,
4 of the Constitution of Nebraska and in sections 77-2701.01, 77-2714
5 to 77-27,123, 77-27,191, 77-4103, 77-4104, 77-4108, 77-5509,
6 77-5515, 77-5527 to 77-5529, 77-5539, 77-5717 to 77-5719, 77-5728,
7 77-5802, 77-5803, 77-5806, and 77-5903, any reference to the
8 Internal Revenue Code refers to the Internal Revenue Code of 1986
9 as it exists on ~~March 7, 2006~~ the effective date of this act.

10 Sec. 2. Original section 49-801.01, Revised Statutes
11 Cumulative Supplement, 2006, is repealed.

12 Sec. 3. Since an emergency exists, this act takes effect
13 when passed and approved according to law.