



Hundredth Legislature - First Session - 2007
Introducer's Statement of Intent
LB 155

Chairperson: Ray Janssen
Committee: Revenue
Date of Hearing: January 17, 2007

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB 155 would provide priority status vis-à-vis the lien upon personal property of an individual for unpaid personal property taxes to any lien, security interest or other encumbrance against a deposit account or certificate of deposit, which is properly filed, recorded or otherwise perfected prior to any distraint for such taxes being issued.

Principal Introducer: _____
Senator Chris Langemeier