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## AMENDMENTS TO LB 162

Introduced by Revenue.

- 1 1. On page 4, line 5, after property insert "or any
- 2 person who earns less than five thousand dollars annually for
- 3 construction services"; and strike lines 7 through 12 and insert
- 4 the following new subsection:
- 5 "(2) An exemption from the requirements under subsection
- 6 (1) of this section does not exempt a contractor from withholding
- 7 requirements under the Nebraska Revenue Act of 1967.".
- 8 2. On page 6, line 12, after "be" insert "signed by the
- 9 <u>applicant and</u>" and after the period insert "The commissioner
- 10 may adopt and promulgate rules and regulations to establish
- 11 the criteria for acceptability of filing documents and making
- 12 payments electronically. The criteria may include requirements for
- 13 electronic signatures. The commissioner may refuse to accept any
- 14 electronic filings or payments that do not meet the criteria
- 15 <u>established.</u>"; and strike lines 17 through 25, show the old matter
- 16 as stricken, and insert the following new subsection:
- 17 "(2) A contractor shall not be required to pay the fee
- 18 under subsection (1) of this section if: (a) The contractor
- 19 is self-employed and does not pay more than three thousand
- 20 dollars annually to employ other persons in the business and
- 21 the application contains a statement made under oath or equivalent
- 22 affirmation setting forth such information; or (b) the contractor
- 23 only engages in the construction of water wells or installation

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- 1 of septic systems. At any time that a contractor no longer
- 2 qualifies for exemption from the fee, the fee shall be paid to the
- 3 department. Any false statement made under subdivision (2)(a) of
- 4 this section shall be a violation of section 28-915.01.".
- 5 3. On page 7, strike line 1 and show as stricken.