

LEGISLATURE OF NEBRASKA

ONE HUNDRED FIRST LEGISLATURE

FIRST SESSION

LEGISLATIVE BILL 348

FINAL READING

Introduced by Janssen, 15.

Read first time January 15, 2009

Committee: Government, Military and Veterans Affairs

A BILL

1 FOR AN ACT relating to tax statements; to amend section
2 76-214, Revised Statutes Cumulative Supplement, 2008;
3 to authorize access to statements at the office of the
4 register of deeds; and to repeal the original section.

5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 76-214, Revised Statutes Cumulative
2 Supplement, 2008, is amended to read:

3 76-214 (1) Every grantee who has a deed to real estate
4 recorded and every purchaser of real estate who has a memorandum
5 of contract or land contract recorded shall, at the time such
6 deed, memorandum of contract, or land contract is presented for
7 recording, file with the register of deeds a completed statement as
8 prescribed by the Tax Commissioner. For all deeds and all memoranda
9 of contract and land contracts recorded on and after January 1,
10 2001, the statement shall not require the social security number
11 of the grantee or purchaser or the federal employer identification
12 number of the grantee or purchaser. This statement may require the
13 recitation of any information contained in the deed, memorandum
14 of contract, or land contract, the total consideration paid, the
15 amount of the total consideration attributable to factors other
16 than the purchase of the real estate itself, and other factors
17 which may influence the transaction. This statement shall be
18 signed and filed by the grantee, the purchaser, or his or her
19 authorized agent. The register of deeds shall forward the statement
20 to the county assessor. If the grantee or purchaser fails to
21 furnish the prescribed statement, the register of deeds shall
22 not record the deed, memorandum of contract, or land contract.
23 The register of deeds shall indicate on the statement the book
24 and page or computer system reference where the deed, memorandum
25 of contract, or land contract is recorded and shall immediately

1 forward the statement to the county assessor. The county assessor
2 shall process the statement according to the instructions of the
3 Property Tax Administrator and shall, pursuant to the rules and
4 regulations of the Tax Commissioner, forward the statement to the
5 Tax Commissioner.

6 (2) Any person shall have access to the statements at the
7 office of the Tax Commissioner, ~~or~~ county assessor, or register of
8 deeds if the statements are available and have not been disposed
9 of pursuant to the records retention and disposition schedule as
10 approved by the State Records Administrator.

11 Sec. 2. Original section 76-214, Revised Statutes
12 Cumulative Supplement, 2008, is repealed.