

ONE HUNDRED SECOND LEGISLATURE - FIRST SESSION - 2011
COMMITTEE STATEMENT
LB210

Hearing Date: Wednesday January 19, 2011
Committee On: Revenue
Introducer: Cornett
One Liner: Change revenue and taxation provisions

Roll Call Vote - Final Committee Action:
Advanced to General File

Vote Results:

Aye:	7	Senators Adams, Cornett, Fischer, Hadley, Loudon, Pirsch, Utter
Nay:		
Absent:	1	Senator Pankonin
Present Not Voting:		

Proponents:

Sen. Abbie Cornett
Kim Conroy

Representing:

Introducer
Dept. of Revenue

Opponents:

Representing:

Neutral:

Larry Dix

Representing:

NACO

Summary of purpose and/or changes:

LB 210 is being introduced on behalf of the Nebraska Department of Revenue and is the department's annual omnibus tax administration and enforcement bill.

The due date for sales and use tax returns will be the 25th day (20th day under current law) of the month following the prior reporting period. [LB 210, sections 1, 2, 8, 9, and 10.]

It provides that, for purposes of sales of educational lands at public auction, appraised value is the value established pursuant to Neb. Rev. Stat. sections 72-257 to 72-258, which allow school lands to be sold at the expiration of present leases of such land. [LB 210, sec. 3]

It exempts the Property Tax Administrator from having to meet certain education requirements applicable to members of the Tax Equalization and Review Commission who are attorneys-at-law, and it eliminates obsolete language. [LB 210, sec. 4]

It requires county assessors to electronically report information to the Property Tax Administrator, including reporting data on the assessed valuation and other features of the property assessment process, and requires the Property Tax Administrator to collect and analyze data for intracounty comparisons for school districts and other political subdivisions. [LB 210, sec. 5]

It grants additional time for the Department to send a notice of demand to collect or pay taxes owed by a corporation to a responsible corporate officer when the corporate tax liability is the subject of a federal bankruptcy proceeding. [LB 210, sec. 6.]

It extends the length time a common or contract carrier's sales tax exemption certificate expires to five years (three years under current law). [LB 210, sec. 7]

It places the State Athletic Commissioner under the general supervision of the administrator of the Charitable Gaming Division of the Department. [LB 210, sec. 11]

It provides that the due date for paying sales tax on transient lodging under the Nebraska Visitors Development Act will be the 25th day (20th day under current law) of the month following the prior reporting period. [LB 210, sec. 12]

It provides that the due date for paying the waste reduction and recycling fee for new tires will be the 25th day of the month following the prior reporting period. [LB 210, sec. 13]

Finally, it eliminates the Greenbelt Advisory Committee by outright repealing Neb. Rev. Stat. section 77-1355. [LB 210, sec. 17]

Changes proposed by LB 210 have different operative dates. Sections 3, 4, 5, 6, 11, 14, 15, and 17 will be operative on the effective date of LB 210, whereas the other sections of the bill will be operative October 1, 2011. [LB 210, sec. 14]

Abbie Cornett, Chairperson