

**ONE HUNDRED SECOND LEGISLATURE - SECOND SESSION - 2012**  
**COMMITTEE STATEMENT**  
**LB851**

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**Hearing Date:** Thursday January 19, 2012  
**Committee On:** Revenue  
**Introducer:** Fischer  
**One Liner:** Change provisions relating to tax receipts

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

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**Vote Results:**

**Aye:** 8                      Senators Adams, Brasch, Cornett, Fischer, Hadley, Louden, Pirsch,  
Schumacher

**Nay:**

**Absent:**

**Present Not Voting:**

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**Proponents:**

Sen. Deb Fischer  
Jean Sidwell  
Beth Bazyn Ferrell

**Representing:**

Introducer  
NACO  
NACO

**Opponents:**

**Representing:**

**Neutral:**

**Representing:**

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**Summary of purpose and/or changes:**

LB 851 requires a county treasurer to provide a receipt showing the payment of property taxes if the payor requests such a receipt. [LB 851, sec. 1, amending Neb. Rev. Stat. sec. 77-1704.]

Section 2 of LB 851 makes a coordinating change requiring the county treasurer to include with each tax receipt the information specified in Neb. Rev. Stat. sec. 77-1704.01(1)(a)-(c), such as the total amount of aid from state sources appropriated to the county and each city, village, and school district in the county. Section 2 also eliminates obsolete language in Neb. Rev. Stat. sec. 77-1704.01(1)(c). [LB 851, sec. 2, amending Neb. Rev. Stat. sec. 77-1704.01.]

Other sections of the bill make related coordinating changes to other statute sections by eliminating a requirement that a "duplicate" tax receipt must be retained by the county treasurer. [LB 851, secs. 3 to 5, amending Neb. Rev. Stat. secs. 77-1706, 77-1707, and 77-1821.]

Section 6 repeals the original version of the statutes amended by LB 851. [LB 851, sec. 6.]

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Abbie Cornett, Chairperson