

LEGISLATURE OF NEBRASKA

ONE HUNDRED SECOND LEGISLATURE

SECOND SESSION

LEGISLATIVE BILL 897

Introduced by Pahls, 31.

Read first time January 09, 2012

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section
2 77-1615, Reissue Revised Statutes of Nebraska; to change
3 provisions relating to tax lists; to harmonize
4 provisions; to repeal the original section; and to
5 outright repeal section 33-113, Reissue Revised Statutes
6 of Nebraska.

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

1 Section 1. Section 77-1615, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 77-1615 The tax list shall be completed by the county
4 assessor., ~~except that the tax list shall be completed by the county~~
5 ~~clerk in all counties having a population of more than two hundred~~
6 ~~thousand inhabitants.~~The tax lists shall be completed by carrying
7 out in a column by itself the consolidated tax as provided in section
8 77-1614, with the labor tax, and any irregular tax, each in separate
9 columns and, after adding up each column of taxes, the ~~officer~~
10 ~~preparing same~~county assessor shall, in an abstract at the end of
11 each precinct, township, city, and village list, or other
12 subdivisions of a county, apportion the consolidated tax among the
13 respective funds to which it belongs, according to the tax levied for
14 each of such funds, showing a summary of each distinct tax. The
15 ~~officer preparing the same~~, county assessor, before transmission of
16 the tax lists to the county treasurer, shall set up on his or her
17 records a controlling account, which shall reflect the total tax
18 assessed, against which the ~~preparing officer~~county assessor shall
19 record the monthly tax collections, as shown by the county
20 treasurer's records.

21 Sec. 2. Original section 77-1615, Reissue Revised
22 Statutes of Nebraska, is repealed.

23 Sec. 3. The following section is outright repealed:
24 Section 33-113, Reissue Revised Statutes of Nebraska.