

One Hundred Second Legislature - Second Session - 2012

Introducer's Statement of Intent

LB851

Chairperson: Senator Abbie Cornett

Committee: Revenue

Date of Hearing: January 19, 2012

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

Section 77-1704 requires county treasurers to issue a receipt in duplicate when property taxes are paid. The original receipt is presented to the taxpayer and the duplicate is retained by the county. Because mortgage companies and other payors often ask not to receive a receipt, LB851 would provide for the permissive issuance of receipts. Receipts would be issued upon the request of the taxpayer or county treasurers could issue a receipt at their discretion. All purchasers of tax sales certificates would continue to receive a receipt.

Principal Introducer: _____

Senator Deb Fischer