

LEGISLATURE OF NEBRASKA  
ONE HUNDRED THIRD LEGISLATURE  
SECOND SESSION  
**LEGISLATIVE BILL 739**

Introduced by Hadley, 37.

Read first time January 09, 2014

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section  
2 49-801.01, Revised Statutes Supplement, 2013; to update  
3 references to the Internal Revenue Code; to repeal the  
4 original section; and to declare an emergency.  
5 Be it enacted by the people of the State of Nebraska,

1                   Section 1. Section 49-801.01, Revised Statutes  
2 Supplement, 2013, is amended to read:

3                   49-801.01 Except as provided by Article VIII, section 1B,  
4 of the Constitution of Nebraska and in sections 77-1106, 77-1108,  
5 77-1109, 77-1117, 77-1119, 77-2701.01, 77-2714 to 77-27,123,  
6 77-27,191, 77-4103, 77-4104, 77-4108, 77-5509, 77-5515, 77-5527 to  
7 77-5529, 77-5539, 77-5717 to 77-5719, 77-5728, 77-5802, 77-5803,  
8 77-5806, 77-5903, 77-6302, and 77-6306, any reference to the Internal  
9 Revenue Code refers to the Internal Revenue Code of 1986 as it exists  
10 on ~~March 8, 2013.~~ the effective date of this act.

11                   Sec. 2. Original section 49-801.01, Revised Statutes  
12 Supplement, 2013, is repealed.

13                   Sec. 3. Since an emergency exists, this act takes effect  
14 when passed and approved according to law.