

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FIFTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1091**

Introduced by Smith, 14.

Read first time January 18, 2018

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
- 2 49-801.01, Revised Statutes Supplement, 2017; to update references
- 3 to the Internal Revenue Code; to repeal the original section; and to
- 4 declare an emergency.
- 5 Be it enacted by the people of the State of Nebraska,

1           Section 1. Section 49-801.01, Revised Statutes Supplement, 2017, is  
2 amended to read:

3           49-801.01 Except as provided by Article VIII, section 1B, of the  
4 Constitution of Nebraska and in sections 77-1106, 77-1108, 77-1109,  
5 77-1117, 77-1119, 77-2701.01, 77-2714 to 77-27,123, 77-27,191, 77-2902,  
6 77-2906, 77-2908, 77-2909, 77-4103, 77-4104, 77-4108, 77-5509, 77-5515,  
7 77-5527 to 77-5529, 77-5539, 77-5717 to 77-5719, 77-5728, 77-5802,  
8 77-5803, 77-5806, 77-5903, 77-6302, and 77-6306, any reference to the  
9 Internal Revenue Code refers to the Internal Revenue Code of 1986 as it  
10 exists on the effective date of this act ~~May 11, 2017~~.

11           Sec. 2. Original section 49-801.01, Revised Statutes Supplement,  
12 2017, is repealed.

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