

LEGISLATURE OF NEBRASKA
ONE HUNDRED FIFTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 462

Introduced by Smith, 14.

Read first time January 17, 2017

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
- 2 77-2712.03, Revised Statutes Cumulative Supplement, 2016; to correct
- 3 provisions relating to the streamlined sales and use tax agreement;
- 4 and to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-2712.03, Revised Statutes Cumulative
2 Supplement, 2016, is amended to read:

3 77-2712.03 (1) The streamlined sales and use tax agreement, as
4 adopted by the streamlined sales tax implementing states on November 12,
5 2002, including amendments through December 31, 2015, is hereby ratified
6 by the Legislature. The Governor shall enter into the agreement with one
7 or more states to simplify and modernize sales and use tax administration
8 in order to substantially reduce the burden of tax compliance for all
9 sellers and for all types of commerce. In furtherance of the agreement,
10 the Department of Revenue is authorized to act jointly with other states
11 that are members under Article ~~Articles~~ VII or VIII of the agreement to
12 establish standards for certification of a certified service provider and
13 certified automated system and establish performance standards for
14 multistate sellers. The department is further authorized to take other
15 actions permissible under law reasonably required to implement the
16 provisions set forth in the agreement. Other actions authorized by this
17 section include, but are not limited to, the adoption and promulgation of
18 rules and regulations and the joint procurement, with other member
19 states, of goods and services in furtherance of the agreement.

20 (2) The Tax Commissioner or his or her designee and two
21 representatives of the Legislature appointed by the Executive Board of
22 the Legislative Council are authorized to represent Nebraska before the
23 other member states under the agreement. The state also agrees to
24 participate in and comply with the procedures of and decisions made by
25 the governing board of the member states. These provisions of the
26 agreement include the creation of the organization as provided in Article
27 VII of the agreement, the requirements for state entry and withdrawal as
28 provided in Article VIII of the agreement, amendments to the agreement as
29 provided in Article IX of the agreement, and a dispute resolution process
30 as provided in Article X of the agreement.

31 Sec. 2. Original section 77-2712.03, Revised Statutes Cumulative

1 Supplement, 2016, is repealed.