

LEGISLATURE OF NEBRASKA
ONE HUNDRED FIFTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 882

Introduced by Schumacher, 22.

Read first time January 08, 2018

Committee: Revenue

- 1 A BILL FOR AN ACT relating to inheritance taxes; to amend section
- 2 77-2018.02, Revised Statutes Supplement, 2017; to change provisions
- 3 relating to certain inheritance tax proceedings; and to repeal the
- 4 original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-2018.02, Revised Statutes Supplement, 2017, is
2 amended to read:

3 77-2018.02 (1) In the absence of any proceeding brought under
4 Chapter 30, article 24 or 25, in this state, an independent proceeding
5 for the sole purpose of determining proceedings ~~for the determination of~~
6 the tax may be instituted in the county court of the county where the
7 property or any part thereof which might be subject to tax is situated.

8 (2) Upon the filing of a the petition to initiate such an
9 independent proceeding ~~referred to in subsection (1) of this section~~, the
10 county court shall order the petition set for hearing, not less than two
11 nor more than four weeks after the date of filing the petition, and shall
12 cause notice thereof to be given to all persons interested in the estate
13 of the deceased and the property described in the petition, except as
14 provided in subsections (4) and (5) of this section, in the manner
15 provided for in subsection (3) of this section.

16 (3) The notice, provided for by subsection (2) of this section,
17 shall be given by one publication in a legal newspaper of the county or,
18 in the absence of such legal newspaper, then in a legal newspaper of some
19 adjoining county of general circulation in the county. In addition to
20 such publication of notice, personal service of notice of the hearing
21 shall be had upon the county attorney of each county in which the
22 property described in the petition is located, at least one week prior to
23 the hearing.

24 (4) If it appears to the county court, upon the filing of the
25 petition, by any person other than the county attorney, that no
26 assessment of inheritance tax could result, it shall forthwith enter
27 thereon an order directing the county attorney to show cause, within one
28 week from the service thereof, why determination should not be made that
29 no inheritance tax is due on account of the property described in the
30 petition and the potential lien thereof on such property extinguished.
31 Upon service of such order to show cause and failure of such showing by

1 the county attorney, notice of such hearing by publication shall be
2 dispensed with, and the petitioner shall be entitled without delay to a
3 determination of no tax due on account of the property described in the
4 petition, and any potential lien shall be extinguished.

5 (5) If it appears to the county court that (a) the county attorney
6 of each county in which the property described in the petition is located
7 has executed a waiver of notice upon him or her to show cause, or of the
8 time and place of hearing, and has entered a voluntary appearance in such
9 proceeding in behalf of the county and the State of Nebraska, and (b)
10 either (i) all persons against whom an inheritance tax may be assessed
11 are either a petitioner or have executed a waiver of notice upon them to
12 show cause, or of the time and place of hearing, and have entered a
13 voluntary appearance, or (ii) a party to the proceeding has agreed to pay
14 to the proper counties the full inheritance tax so determined, the court
15 may dispense with the notice provided for in subsections (2) and (3) of
16 this section and proceed without delay to make a determination of
17 inheritance tax, if any, due on account of the property described in the
18 petition.

19 (6) If a petition is filed to initiate an independent proceeding
20 under this section and the decedent was fifty-five years of age or older
21 or resided in a medical institution as defined in subsection (1) of
22 section 68-919, a notice of the filing of such the petition ~~referred to~~
23 ~~in subsection (1) of this section~~ shall be provided to the Department of
24 Health and Human Services with the decedent's social security number and,
25 if the decedent was predeceased by a spouse, the name and social security
26 number of such spouse. A certificate of the providing of the notice to
27 the department shall be filed in the independent proceeding inheritance
28 ~~tax proceedings~~ by an attorney for the petitioner or, if there is no
29 attorney, by the petitioner, prior to the entry of an order pursuant to
30 this section. The notice shall be provided to the department in a
31 delivery manner and at an address designated by the department, which

1 manner may include email. The department shall post the acceptable manner
2 of delivering notice on its web site. Any notice that fails to conform
3 with such manner is void and constitutes neither notice to the department
4 nor a waiver application for purposes of any statute or regulation that
5 requires that a notice or waiver application be provided to the
6 department.

7 Sec. 2. Original section 77-2018.02, Revised Statutes Supplement,
8 2017, is repealed.