

**ONE HUNDRED SIXTH LEGISLATURE - SECOND SESSION - 2020**  
**COMMITTEE STATEMENT**  
**LB1074**

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**Hearing Date:** Friday January 31, 2020  
**Committee On:** Revenue  
**Introducer:** Linehan  
**One Liner:** Change provisions relating to the assessment of improvements on leased lands and the collection of certain fees and taxes

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File

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**Vote Results:**

**Aye:** 8 Senators Briese, Crawford, Friesen, Kolterman, Linehan, McCollister, Lindstrom, Groene

**Nay:**

**Absent:**

**Present Not Voting:**

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**Oral Testimony:**

**Proponents:**

Senator Lou Ann Linehan  
Lydia Brasch

**Representing:**

Introducer  
Nebraska Department of Revenue

**Opponents:**

**Representing:**

**Neutral:**

**Representing:**

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**Summary of purpose and/or changes:**

This is the Department of Revenue annual technical correction bill which does two things.

First, it addresses improvements to leased land. Such improvements are assessed to the owner of the leased land unless a form is filed by either the owner or the lessee stating that the improvements are the property of the lessee.

The deadline for filing the form is currently "before March 1." The new language changes this deadline to "on or before March 1."

Secondly, the bill harmonizes the filing requirements of the lodging tax with those of the sales tax. Under current law, lodging tax returns are to be filed every month. Under the sales tax laws, retailers may file monthly, quarterly or annually depending on the volume of sales, as determined by the tax commissioner. The bill would allow lodging tax returns to follow the same periodic filing requirements as sales tax returns.

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