

LEGISLATURE OF NEBRASKA  
ONE HUNDRED SIXTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1074**

Introduced by Linehan, 39.

Read first time January 21, 2020

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend sections
- 2 77-1376, 81-15,164, and 81-3722, Reissue Revised Statutes of
- 3 Nebraska; to change provisions relating to improvements on leased
- 4 lands and the collection of certain fees and taxes; to repeal the
- 5 original sections; and to declare an emergency.
- 6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1376, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3 77-1376 Improvements on leased lands, other than leased public  
4 lands, shall be assessed to the owner of the leased lands unless on or  
5 before March 1, following any construction thereof or change in the  
6 improvements made on or before January 1, the owner of the leased lands  
7 or the lessee thereof files with the county assessor, on a form  
8 prescribed by the Tax Commissioner, a request stating that specifically  
9 designated improvements on such leased lands are the property of the  
10 lessee. The improvements shall be assessed as real property, and the  
11 taxes imposed on the improvements shall be collected by levy and sale of  
12 the interest of the owner in the same manner as in all other cases of the  
13 collection of taxes on real property. When the request is filed by the  
14 owner of the leased lands, notice shall be given by the county assessor  
15 to the lessee at the address on the request.

16 Sec. 2. Section 81-15,164, Reissue Revised Statutes of Nebraska, is  
17 amended to read:

18 81-15,164 (1) Except as provided in subsections (2) and (3) of this  
19 section, the fees imposed by sections 81-15,159 to 81-15,165 shall be  
20 collected in the same manner as the sales tax under the Nebraska Revenue  
21 Act of 1967, including provisions of the act relating to interest,  
22 penalties, and collection procedures. No fees shall be charged for any  
23 permits under section 81-15,162, and no collection fees shall be allowed  
24 any retailer.

25 (2) The fees imposed by section 81-15,162 shall be due and payable  
26 to the Tax Commissioner ~~monthly~~ on or before the twenty-fifth day of the  
27 month following the monthly, quarterly, or annual ~~next succeeding each~~  
28 ~~monthly~~ period used for remitting sales taxes.

29 (3) The fees imposed by section 81-15,163 shall be collected in the  
30 same manner as the litter fee under the Nebraska Litter Reduction and  
31 Recycling Act, including provisions of the act relating to due dates,

1 interest, penalties, and collection procedures. No fees shall be charged  
2 for any permits, and no collection fees shall be allowed any retailer.

3 Sec. 3. Section 81-3722, Reissue Revised Statutes of Nebraska, is  
4 amended to read:

5 81-3722 Unless otherwise specifically provided, any sales tax on  
6 transient lodging imposed under the Nebraska Visitors Development Act is  
7 in addition to that sales tax imposed under the provisions of Chapter 77,  
8 article 27, and shall be interpreted, collected, remitted, and enforced  
9 by the Tax Commissioner under the provisions of such article. Any sales  
10 tax on transient lodging imposed under the Nebraska Visitors Development  
11 Act shall be due and payable to the Tax Commissioner ~~monthly~~ on or before  
12 the twenty-fifth day of the month following the monthly, quarterly, or  
13 annual next succeeding each monthly period used for remitting sales taxes  
14 under Chapter 77, article 27.

15 Sec. 4. Original sections 77-1376, 81-15,164, and 81-3722, Reissue  
16 Revised Statutes of Nebraska, are repealed.

17 Sec. 5. Since an emergency exists, this act takes effect when  
18 passed and approved according to law.