

LEGISLATURE OF NEBRASKA
ONE HUNDRED SEVENTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 431

Introduced by Revenue Committee: Linehan, 39, Chairperson; Albrecht, 17;
Briese, 41; Friesen, 34; Lindstrom, 18.

Read first time January 15, 2021

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend sections
- 2 77-1376, 77-1504, 77-27,135, 81-15,164, and 81-3722, Reissue Revised
- 3 Statutes of Nebraska; to change provisions relating to improvements
- 4 on leased lands, the assessment of undervalued and overvalued
- 5 property, methods for giving notice, and the collection of certain
- 6 fees and taxes; to repeal the original sections; and to declare an
- 7 emergency.
- 8 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 77-1504, Reissue Revised Statutes of Nebraska, is
17 amended to read:

18 77-1504 (1) The county board of equalization may meet on or after
19 June 1 and on or before July 25, or on or before August 10 if the board
20 has adopted a resolution to extend the deadline for hearing protests
21 under section 77-1502, to consider and correct the current year's
22 assessment of any real property which has been undervalued or overvalued.
23 The board shall give notice of the assessed value to the record owner or
24 agent at his or her last-known address.

25 (2) The county board of equalization in taking action pursuant to
26 this section may only consider the report of the county assessor pursuant
27 to section 77-1315.01.

28 (3) Action of the county board of equalization pursuant to this
29 section shall be for the current assessment year only.

30 (4) The action of the county board of equalization may be protested
31 to the board within thirty days after the mailing of the notice required

1 by this section. If no protest is filed, the action of the board shall be
2 final. If a protest is filed, the county board of equalization shall hear
3 the protest in the manner prescribed in section 77-1502, except that all
4 protests shall be heard and decided on or before September 15 or on or
5 before September 30 if the county has adopted a resolution to extend the
6 deadline for hearing protests under section 77-1502.

7 (5) Within seven days after the county board of equalization's final
8 decision, the county clerk shall:

9 (a) For protested actions, mail to the protester written notice of
10 the decision. The notice shall contain a statement advising the protester
11 that a report of the decision is available at the county clerk's or
12 county assessor's office, whichever is appropriate; and -

13 (b) For protested and nonprotested actions, send to the Property Tax
14 Administrator a copy of the county assessor's report of undervalued and
15 overvalued property under section 77-1315.01 and a copy of the county
16 board of equalization's decision.

17 (6) The action of the county board of equalization upon a protest
18 filed pursuant to this section may be appealed to the Tax Equalization
19 and Review Commission on or before October 15 or on or before October 30
20 if the county has adopted a resolution to extend the deadline for hearing
21 protests under section 77-1502.

22 Sec. 3. Section 77-27,135, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 77-27,135 Whenever any notice required to be given by the Tax
25 Commissioner under the provisions of the Nebraska Revenue Act of 1967 may
26 be given by mail, it shall be given by first-class, registered, or
27 certified mail or, with the written permission of the taxpayer, by
28 electronic mail or other electronic means in a secure manner as
29 determined by the Tax Commissioner , ~~return receipt requested.~~

30 Sec. 4. Section 81-15,164, Reissue Revised Statutes of Nebraska, is
31 amended to read:

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

8 (2) The fees imposed by section 81-15,162 shall be due and payable
9 from retailers to the Tax Commissioner monthly on or before the twenty-
10 fifth day of the month following the monthly, quarterly, or annual period
11 for filing returns. Annual returns are required if a retailer's annual
12 fee remittance is less than nine hundred dollars, quarterly returns are
13 required if a retailer's annual fee remittance is nine hundred dollars or
14 more but less than three thousand dollars, and monthly returns are
15 required if a retailer's annual fee remittance is three thousand dollars
16 or more. The Tax Commissioner has the discretion to allow an annual
17 return for seasonal retailers, even when their annual fee remittance
18 exceeds the amounts listed in this subsection. The fees imposed by
19 section 81-15,162 shall be due and payable from a county treasurer or the
20 Department of Motor Vehicles to the Tax Commissioner monthly on or before
21 the fifteenth day of the month following the monthly period next
22 succeeding each monthly period.

23 (3) The fees imposed by section 81-15,163 shall be collected in the
24 same manner as the litter fee under the Nebraska Litter Reduction and
25 Recycling Act, including provisions of the act relating to due dates,
26 interest, penalties, and collection procedures. No fees shall be charged
27 for any permits, and no collection fees shall be allowed any retailer.

28 Sec. 5. Section 81-3722, Reissue Revised Statutes of Nebraska, is
29 amended to read:

30 81-3722 Unless otherwise specifically provided, any sales tax on
31 transient lodging imposed under the Nebraska Visitors Development Act is

1 in addition to that sales tax imposed under the provisions of Chapter 77,
2 article 27, and shall be interpreted, collected, remitted, and enforced
3 by the Tax Commissioner under the provisions of such article. Any sales
4 tax on transient lodging imposed under the Nebraska Visitors Development
5 Act shall be due and payable to the Tax Commissioner ~~monthly~~ on or before
6 the twenty-fifth day of the month following the monthly or annual period
7 for filing returns. Annual returns are required if the retailer's yearly
8 tax liability is less than nine hundred dollars and monthly returns are
9 required if the retailer's yearly tax liability is nine hundred dollars
10 or more. The Tax Commissioner has the discretion to allow an annual
11 return for retailers that operate on a seasonal basis, even when their
12 yearly tax liability exceeds the amounts listed in this section next
13 succeeding each monthly period.

14 Sec. 6. Original sections 77-1376, 77-1504, 77-27,135, 81-15,164,
15 and 81-3722, Reissue Revised Statutes of Nebraska, are repealed.

16 Sec. 7. Since an emergency exists, this act takes effect when
17 passed and approved according to law.