

One Hundred Eighth Legislature - First Session - 2023

Introducer's Statement of Intent

LB146

Chairperson: Senator Lou Ann Linehan

Committee: Revenue

Date of Hearing: February 01, 2023

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

This bill harmonizes the filing date for the special assessments of improvements on leased public lands and special assessments of improvements on leased private lands, clarifies that a return receipt is not required by first class mail or all other mail and provides that with the written permission of the tax payer, notices may be sent by electronic mail or other electronic means in a secure manner as determined by the Tax Commissioner.

Principal Introducer: _____

Senator Kathleen Kauth