

LEGISLATIVE BILL 408

Approved by the Governor May 26, 2015

Introduced by Kolterman, 24.

A BILL FOR AN ACT relating to revenue and taxation; to amend section 77-1744, Reissue Revised Statutes of Nebraska; to eliminate provisions relating to penalties for corporations and companies that fail to pay taxes; to harmonize provisions; to repeal the original section; and to outright repeal section 77-1726, Reissue Revised Statutes of Nebraska.
Be it enacted by the people of the State of Nebraska,

Section 1. Section 77-1744, Reissue Revised Statutes of Nebraska, is amended to read:

77-1744 The county treasurer shall not be entitled to credit on the ~~his~~ final settlement for delinquent personal property tax until he or she has filed with the clerk an affidavit that he or she has fully complied with the provisions of sections 77-1715 to 77-1725.01 ~~77-1726~~ relating to the giving of notice and issuing of distress warrants and been unable to collect the tax due thereon by reason of a want of personal property of the owner thereof, and that to the best of his or her knowledge and belief no personal property of any such owner is in the county.

Sec. 2. Original section 77-1744, Reissue Revised Statutes of Nebraska, is repealed.

Sec. 3. The following section is outright repealed: Section 77-1726, Reissue Revised Statutes of Nebraska.