

## LEGISLATIVE BILL 348

Approved by the Governor May 26, 2009

Introduced by Janssen, 15.

FOR AN ACT relating to tax statements; to amend section 76-214, Revised Statutes Cumulative Supplement, 2008; to authorize access to statements at the office of the register of deeds; and to repeal the original section.

Be it enacted by the people of the State of Nebraska,

Section 1. Section 76-214, Revised Statutes Cumulative Supplement, 2008, is amended to read:

76-214 (1) Every grantee who has a deed to real estate recorded and every purchaser of real estate who has a memorandum of contract or land contract recorded shall, at the time such deed, memorandum of contract, or land contract is presented for recording, file with the register of deeds a completed statement as prescribed by the Tax Commissioner. For all deeds and all memoranda of contract and land contracts recorded on and after January 1, 2001, the statement shall not require the social security number of the grantee or purchaser or the federal employer identification number of the grantee or purchaser. This statement may require the recitation of any information contained in the deed, memorandum of contract, or land contract, the total consideration paid, the amount of the total consideration attributable to factors other than the purchase of the real estate itself, and other factors which may influence the transaction. This statement shall be signed and filed by the grantee, the purchaser, or his or her authorized agent. The register of deeds shall forward the statement to the county assessor. If the grantee or purchaser fails to furnish the prescribed statement, the register of deeds shall not record the deed, memorandum of contract, or land contract. The register of deeds shall indicate on the statement the book and page or computer system reference where the deed, memorandum of contract, or land contract is recorded and shall immediately forward the statement to the county assessor. The county assessor shall process the statement according to the instructions of the Property Tax Administrator and shall, pursuant to the rules and regulations of the Tax Commissioner, forward the statement to the Tax Commissioner.

(2) Any person shall have access to the statements at the office of the Tax Commissioner, ~~or~~ county assessor, or register of deeds if the statements are available and have not been disposed of pursuant to the records retention and disposition schedule as approved by the State Records Administrator.

Sec. 2. Original section 76-214, Revised Statutes Cumulative Supplement, 2008, is repealed.