

LEGISLATIVE BILL 190

Approved by the Governor May 14, 1981

Introduced by DeCamp, 40

AN ACT to amend sections 74-1320 and 74-1321, Revised Statutes Supplement, 1980, relating to railroads; to provide for an excise tax as prescribed; to provide a duty; to provide an operative date; to repeal the original sections; and to declare an emergency.

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

Section 1. That section 74-1320, Revised Statutes Supplement, 1980, be amended to read as follows:

~~74-1320. Commencing on July 1, 1981, there is hereby levied an excise tax on all freight transported by railroad in the State of Nebraska. Such tax shall be levied at the rate of three thousandths of one cent for each mile each ton of freight is transported within the state. The Department of Revenue shall, on a quarterly basis, collect the tax due pursuant to this section from each railroad transporting freight within the state. The Public Service Commission shall provide the Department of Revenue with all information requested in order to carry out this section. Each railroad shall, on a quarterly basis, submit a report of its total tonnage per mile shipments within the state for the quarter ending three months previous and shall, with such report, pay the tax due.~~ (1) There is hereby levied an excise tax on each railroad transporting freight in the State of Nebraska. Such tax shall be levied at the rate of six and seven-tenths cents for each train mile operated by such railroad in the state and one hundred dollars for each public grade crossing on the line of such railroad in the state. Such tax shall be independent of any assessment of costs for benefits received by the railroad from projects for the construction, rehabilitation, relocation, or modification of railroad grade separation facilities. The Department of Revenue shall collect the tax due pursuant to this section from each railroad transporting freight within the state.

(2) Commencing March 1, 1982, and each March 1 thereafter each such railroad shall submit to the Department of Revenue a report of its total train miles operated within the state during the previous January 1 through December 31 and the number of public grade crossings on its line in the state at the close of the previous year. On April 1, 1982, each railroad taxed

pursuant to this section shall pay one half of the entire annual 1981 tax assessment as payment for the period July 1, 1981, through December 31, 1981. Commencing March 1, 1983, all taxes shall be due on the date of reporting and shall be delinquent if not paid on a quarterly basis commencing April 1, 1983, and each quarter thereafter. Delinquent quarterly payments shall draw interest at the rate provided for in section 1, Legislative Bill 167, Eighty-seventh Legislature, First Session, 1981, as such rate may from time to time be adjusted by the Legislature.

(3) As used in this section train mile shall mean each mile traveled by a train in this state regardless of the number of cars in such train.

Sec. 2. That section 74-1321, Revised Statutes Supplement, 1980, be amended to read as follows:

74-1321. All revenue derived from the tax levied pursuant to section 74-1320, together with such other funds as may be appropriated by the state for the same purposes, shall be placed in the Grade Crossing Protection Fund and may be allocated and expended in the same manner as other money in such fund for the purpose of constructing, rehabilitating, relocating, or modifying railroad grade separation facilities.

Sec. 3. This act shall become operative on July 1, 1981.

Sec. 4. That original sections 74-1320 and 74-1321, Revised Statutes Supplement, 1980, are repealed.

Sec. 5. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.