

LEGISLATURE OF NEBRASKA  
ONE HUNDRED SECOND LEGISLATURE  
FIRST SESSION  
**LEGISLATIVE BILL 134**

Introduced by Cornett, 45.

Read first time January 06, 2011

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section  
2 49-801.01, Reissue Revised Statutes of Nebraska; to  
3 update references to the Internal Revenue Code of 1986;  
4 to repeal the original section; and to declare an  
5 emergency.  
6 Be it enacted by the people of the State of Nebraska,

1                   Section 1. Section 49-801.01, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3                   49-801.01 Except as provided by Article VIII, section 1B,  
4 of the Constitution of Nebraska and in sections 77-2701.01, 77-2714  
5 to 77-27,123, 77-27,191, 77-4103, 77-4104, 77-4108, 77-5509, 77-5515,  
6 77-5527 to 77-5529, 77-5539, 77-5717 to 77-5719, 77-5728, 77-5802,  
7 77-5803, 77-5806, and 77-5903, any reference to the Internal Revenue  
8 Code refers to the Internal Revenue Code of 1986 as it exists on  
9 ~~April 6, 2010.~~ the effective date of this act.

10                   Sec. 2. Original section 49-801.01, Reissue Revised  
11 Statutes of Nebraska, is repealed.

12                   Sec. 3. Since an emergency exists, this act takes effect  
13 when passed and approved according to law.