

ONE HUNDRED FOURTH LEGISLATURE - FIRST SESSION - 2015
COMMITTEE STATEMENT
LB261

Hearing Date: Friday January 23, 2015
Committee On: Revenue
Introducer: Gloor
One Liner: Change revenue and taxation provisions

Roll Call Vote - Final Committee Action:
Advanced to General File with amendment(s)

Vote Results:

Aye: 8 Senators Brasch, Gloor, Davis, Harr, Scheer, Smith, Schumacher, Sullivan

Nay:

Absent:

Present Not Voting:

Verbal Testimony:

Proponents:

Senator Mike Gloor
Ruth Sorensen
Garner Girthoffer

Representing:

Introducer
Nebraska Department of Revenue
Nebraska Department of Revenue

Opponents:

Representing:

Neutral:

Representing:

Summary of purpose and/or changes:

To remove obsolete references to county assessment functions previously performed by the Property Tax Administrator; to clarify the authority of the Department of Revenue to disclose nonconfidential tobacco tax information and to disclose miscellaneous tax audit information for enforcement purposes as authorized; to clarify the definition of "qualified owner" under the Rural Community-Based Energy Development Act; to provide air carriers protection from discriminatory tax treatment as provided under the federal Tax Equity and Fiscal Responsibility Act and to clarify that interest will not be paid on refunds issued pursuant to the Nebraska Job Creation and Mainstreet Revitalization Act and the Renewable Energy Tax Credit Act.

Explanation of amendments:

AM44 strikes sections 5 and 18 to remove unnecessary changes to ownership requirements under Rural Community-Based Energy Development Act.

Mike Gloor, Chairperson