

April 8, 1993

LB 555, 734

is the bill that spelled out the procedures for refunding tax dollars collected that the Supreme Court says were collected illegally. Part of this bill requires that the county assessors mail to each taxing entity within their county a notice by certified mail of any tax refunds that are being made that will impact their budget in any way. This...many of the refunds being made are very small, some only two or three dollars, or five dollars, and it seems like that...it seemed unnecessary to mail by certified mail to the taxing entity within the county, by certified mail, required them to have a meeting and approve or disapprove this very small quantity, and in many instances, they didn't meet at all and sent it back. This merely says that the county board or the county assessor may, not mandatorily, but permissively, may waive the certified mailing of notice of the tax refund to the political subdivisions if it is less than \$200. It was advanced with no dissenting votes from the Revenue Committee. It had no opposition at the hearing, and I would answer any questions and ask for its advancement to Select File. Thank you.

SPEAKER BAACK: Thank you, Senator Elmer. Discussion on LB 555? Seeing none, we will now vote on the advancement of LB 555. All those in favor vote aye, opposed vote no. Record, Mr. Clerk.

CLERK: 31 ayes, 0 nays, Mr. President, on the advancement of 555.

SPEAKER BAACK: LB 555 advances. We will go to LB 734.

CLERK: LB 754 (sic) introduced by Senator Hillman. (Read title.) The bill was introduced on January 21, referred to Revenue, advanced to General File. I have no amendments to the bill.

SPEAKER BAACK: Senator Hillman.

SENATOR HILLMAN: Mr. Speaker, members, my explanation of the bill really isn't as long as Mr. O'Donnell's is. It really is very simple. The intent of 734 is just to permanently move the political subdivision tax levy certification deadline from August 25th to September, the 1st. This was authorized as a one-time change for 1992 by the Legislature, Second Special Session, in the Ninety-Second Legislature, following the reenactment of 1063 in June of 1992. Modification of the tax laws in that month created a need to provide more time for