

AMENDMENTS TO LB 973

1 1. Insert the following new sections:

2 "Section 1. Section 53-101, Reissue Revised Statutes of
3 Nebraska, is amended to read:

4 53-101. Sections 53-101 to 53-1,121 and section 2 of
5 this act shall be known and may be cited as the Nebraska Liquor
6 Control Act.

7 Sec. 2. For the purpose of raising revenue, a tax is
8 imposed upon individuals who have received alcoholic liquor by
9 transport pursuant to section 53-192 and for which the required
10 taxes in the state of purchase or this state have not been paid.
11 The tax, if due, shall be paid by the purchaser of the alcoholic
12 liquor. The amount of the tax shall be imposed as provided in
13 section 53-160. The tax shall be collected by the Department of
14 Revenue in the same manner as sales and use taxes under the
15 Nebraska Revenue Act of 1967, except that the tax shall not be due
16 until December 31 of the year in which the purchase was made. The
17 tax shall be delinquent if unpaid within twenty-five days after
18 December 31. The revenue from the tax shall be credited to the
19 General Fund. The department and the commission shall adopt and
20 promulgate rules and regulations to carry out this section."

21 2. On page 2, line 9, strike "section 53-192" and insert
22 "sections 53-101 and 53-192"; and in line 10 strike "is" and insert
23 "are".

24 3. Renumber the remaining sections accordingly.