

NINETY-SIXTH LEGISLATURE

SECOND SESSION

LEGISLATIVE RESOLUTION 344

Introduced by Revenue Committee: Wickersham, 49, Chairperson;
Bohlke, 33; Coordsen, 32; Dierks, 40; Hartnett, 45;
Landis, 46; Raikes, 25;

PURPOSE: The purpose of this study is to develop and examine ways in which the taxpayer appeal process through the Tax Equalization and Review Commission may be made more taxpayer friendly. The study shall examine formality, procedures, required filings, composition of the commission, administrative resources and needs, and the standard of proof to be met in appeals from a county board of equalization decision.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE NINETY-SIXTH LEGISLATURE OF NEBRASKA, SECOND SESSION:

1. That the Revenue Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.

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PRESIDENT OF THE LEGISLATURE

I, Patrick J. O'Donnell, hereby certify that the foregoing is a true and correct copy of Legislative Resolution 344, which was passed by the Legislature of Nebraska in the Ninety-sixth Legislature, Second Session, on the XXXX(words)XXXX day of March 2000.

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CLERK OF THE LEGISLATURE