

AMENDMENTS TO LB 9

1           1. Strike the original sections and insert the following  
2 new sections:

3           "Section 1. Section 76-903, Revised Statutes Supplement,  
4 2001, is amended to read:

5           76-903. The Tax Commissioner shall design such stamps in  
6 such denominations as in his or her judgment will be the most  
7 advantageous to all persons concerned. When any deed subject to  
8 the tax imposed by section 76-901 is offered for recordation, the  
9 register of deeds shall ascertain and compute the amount of the tax  
10 due thereon and shall collect such amount as a prerequisite to  
11 acceptance of the deed for recordation. If a dispute arises  
12 concerning the taxability of the transfer, the register of deeds  
13 shall not record the deed until the disputed tax is paid. If a  
14 disputed tax has been paid, the taxpayer may file for a refund  
15 pursuant to section 76-908. The taxpayer may also seek a  
16 declaratory ruling pursuant to rules and regulations adopted and  
17 promulgated by the Department of Revenue. From each one dollar and  
18 seventy-five cents of tax collected pursuant to section 76-901, the  
19 register of deeds shall retain fifty cents to be placed in the  
20 county general fund and shall remit the balance to the State  
21 Treasurer who shall credit one dollar of such amount to the  
22 Affordable Housing Trust Fund and twenty-five cents of such amount  
23 to the Homeless Shelter Assistance Trust Fund, except that  
24 beginning January 1, 2002, and ending December 31, 2003, the State

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1 Treasurer shall credit the balance as follows: Fifty cents of such  
2 amount to the Affordable Housing Trust Fund; twenty-five cents of  
3 such amount to the Homeless Shelter Assistance Trust Fund; and  
4 fifty cents of such amount to the General Fund.

5           Sec. 2.     Original section 76-903, Revised Statutes  
6 Supplement, 2001, is repealed.

7           Sec. 3.     Since an emergency exists, this act takes effect  
8 when passed and approved according to law.".