

2 NINETY-EIGHTH LEGISLATURE
3 SECOND SESSION
4 LEGISLATIVE RESOLUTION 307

5 Introduced by Landis, 46

6 PURPOSE: The purpose of this study is to examine the practices and
7 procedures regarding the use of tax sale certificates to collect
8 delinquent taxes as provided in Chapter 77, article 18. The study
9 shall examine present practices in the State of Nebraska and other
10 states and shall look for improvements to the present system from
11 the standpoint of counties, taxpayers, and investors.

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

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

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