



Ninety-Ninth Legislature - Second Session - 2006
Committee Statement
LB 1064

Hearing Date: February 16, 2006
Committee On: Revenue

Introducer(s): (Landis)
Title: Change provisions relating to property tax liens and collection

Roll Call Vote – Final Committee Action:

- Advanced to General File
 - Advanced to General File with Amendments
 - X Indefinitely Postponed
-

Vote Results:

7	Yes	Senators Baker, Connealy, Cornett, Janssen, Landis, Preister and Raikes
0	No	
0	Present, not voting	
1	Absent	Senator Redfield

Proponents:
 Senator David Landis
 Robert J. Hallstrom

Representing:
 Introducer
 Nebraska Bankers Association

Opponents:
 Rick Boucher
 Terry Wagner
 Joe Kohout
 Larry Dix

Representing:
 Nebraska Sheriffs Association
 Lancaster County and NE Sheriffs Association
 Douglas County
 Nebraska Association of County Officials

Neutral:
 None

Representing:

Summary of purpose and/or changes:

LB 1064 would have amended section 77-203 to provide priority status to any lien or encumbrance against a deposit account or certificate of deposit which is properly filed, recorded or otherwise perfected, superior to the lien upon all personal property of an individual for personal property taxes. The personal property tax, unlike real estate taxes, constitutes a lien against all property of the taxpayer. This includes bank accounts that are not subject to property taxes. The bill provided that the personal property tax lien on bank accounts would be junior to any pre-existing lien on the account to secure a loan.

Section 2 would have amended section 77-1717 to insert the word “liquidation” in the list of ways to enforce tax liens against mobile homes, cabin trailers, and manufactured homes located on leased land.

Explanation of amendments, if any:

Senator David Landis, Chairperson