

LEGISLATURE OF NEBRASKA  
ONE HUNDREDTH LEGISLATURE  
FIRST SESSION  
**LEGISLATIVE BILL 537**

FINAL READING

Introduced by Schimek, 27

Read first time January 17, 2007

Committee: Revenue

A BILL

1 FOR AN ACT relating to motor fuels; to amend section 66-741,  
2 Reissue Revised Statutes of Nebraska; to authorize the  
3 collection and dissemination of motor fuel tax on land  
4 held in trust for a Nebraska-based federally recognized  
5 Indian tribe; and to repeal the original section.  
6 Be it enacted by the people of the State of Nebraska,

1           Section 1. Section 66-741, Reissue Revised Statutes of  
2 Nebraska, is amended to read:

3           66-741 (1) The Governor or his or her designated  
4 representative may negotiate an agreement with the governing body  
5 of any federally recognized Indian tribe within the State of  
6 Nebraska concerning the collection and dissemination of any motor  
7 fuel tax on sales of motor fuel made on a federally recognized  
8 Indian reservation or on land held in trust for a Nebraska-based  
9 federally recognized Indian tribe. The agreement shall specify:

10           (a) Its duration;

11           (b) Its purpose;

12           (c) Provisions for administering, collecting, and  
13 enforcing the agreement;

14           (d) Remittance of taxes collected;

15           (e) The division of the proceeds of the tax between the  
16 parties;

17           (f) The method to be employed in accomplishing the  
18 partial or complete termination of the agreement; and

19           (g) Any other necessary and proper matters.

20           (2) The agreement shall require that the state motor fuel  
21 tax and any tribal motor fuel tax be identical in rate and base of  
22 transactions.

23           (3) An Indian tribe accepting an agreement under this  
24 section shall agree not to license or otherwise authorize an  
25 individual tribal member or other person or entity to sell motor

1 fuel in violation of the terms of the agreement.

2                   Sec. 2. Original section 66-741, Reissue Revised Statutes

3 of Nebraska, is repealed.