

LEGISLATURE OF NEBRASKA

ONE HUNDRED SECOND LEGISLATURE

FIRST SESSION

LEGISLATIVE BILL 209

Introduced by Cornett, 45; Hadley, 37; Heidemann, 1; Schilz, 47;
Utter, 33; Wightman, 36.

Read first time January 10, 2011

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section
2 77-27,144, Reissue Revised Statutes of Nebraska; to
3 change a provision relating to the proceeds of local
4 sales and use taxes; and to repeal the original section.
5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-27,144, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 77-27,144 (1) The Tax Commissioner shall collect the tax
4 imposed by any incorporated municipality concurrently with collection
5 of a state tax in the same manner as the state tax is collected. The
6 Tax Commissioner shall remit monthly the proceeds of the tax to the
7 incorporated municipalities levying the tax, after deducting the
8 amount of refunds made and three percent of the remainder to be
9 credited to the Municipal Equalization Fund.

10 (2) Deductions for refunds made pursuant to section
11 77-4105 shall be delayed for one year after the refund has been made
12 to the taxpayer. The Department of Revenue shall notify the
13 municipality liable for such refund of the pending refund, the amount
14 of the refund, and the month in which the deduction will be made.
15 This subsection applies to refunds owed by cities of the first class,
16 cities of the second class, and villages.

17 (3) The Tax Commissioner shall keep full and accurate
18 records of all money received and distributed under the provisions of
19 the Local Option Revenue Act. When proceeds of a tax levy are
20 received but the identity of the incorporated municipality which
21 levied the tax is unknown and is not identified within six months
22 after receipt, the amount shall be credited to the Municipal
23 Equalization Fund. The municipality may request the names and
24 addresses of the retailers which have collected the tax as provided
25 in section 77-2711.

1 Sec. 2. Original section 77-27,144, Reissue Revised
2 Statutes of Nebraska, is repealed.