

LEGISLATURE OF NEBRASKA

ONE HUNDRED SECOND LEGISLATURE

SECOND SESSION

LEGISLATIVE BILL 967

Introduced by Schumacher, 22; Cornett, 45; Fischer, 43.

Read first time January 11, 2012

Committee: Revenue

A BILL

- 1 FOR AN ACT relating to interest; to amend section 45-104.01, Reissue
- 2 Revised Statutes of Nebraska; to change an interest rate
- 3 relating to delinquent taxes and special assessments; and
- 4 to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 45-104.01, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 45-104.01 Unless otherwise specifically provided, the
4 interest rate assessed on delinquent payments of any taxes or special
5 assessments owing to any political subdivision of the State of
6 Nebraska shall be assessed at a rate of ~~fourteen~~ten percent per
7 annum.

8 Sec. 2. Original section 45-104.01, Reissue Revised
9 Statutes of Nebraska, is repealed.