

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FIFTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1006**

Introduced by McCollister, 20.

Read first time January 16, 2018

Committee: Revenue

- 1 A BILL FOR AN ACT relating to the Tax Equalization and Review Commission
- 2 Act; to amend section 77-5005, Revised Statutes Cumulative
- 3 Supplement, 2016; to change provisions relating to rehearings; and
- 4 to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-5005, Revised Statutes Cumulative Supplement,  
2 2016, is amended to read:

3 77-5005 (1) Within ten days after appointment, the commissioners  
4 shall meet at their office in Lincoln, Nebraska, and enter upon the  
5 duties of their office.

6 (2) A majority of the commission shall at all times constitute a  
7 quorum to transact business, and one vacancy shall not impair the right  
8 of the remaining commissioners to exercise all the powers of the  
9 commission.

10 (3) Any investigation, inquiry, or hearing held or undertaken by the  
11 commission may be held or undertaken by a single commissioner in those  
12 appeals designated for hearing pursuant to section 77-5015.02.

13 (4) All investigations, inquiries, hearings, and decisions of a  
14 single commissioner and every order made by a single commissioner shall  
15 be deemed to be the order of the commission, except as provided in  
16 subsection (6) of section 77-5015.02.

17 (5) The full commission, on an application made within thirty days  
18 after the date of an order, may grant a rehearing and determine de novo  
19 any decisions of or orders made by the commission. If the application for  
20 rehearing under this subsection involves an order issued pursuant to  
21 section 77-5028, the full commission shall grant the rehearing if  
22 relevant evidence is discovered after the date of the order.

23 (6) The commission, on an application made within thirty days after  
24 the date of an order issued after a hearing by a single commissioner,  
25 except for an order dismissing an appeal or petition for failure of the  
26 appellant or petitioner to appear at a hearing on the merits, shall grant  
27 a rehearing on the merits before the commission.

28 (7) The thirty-day filing period for appeals under subsection (2) of  
29 section 77-5019 shall be tolled while a motion for rehearing is pending.

30 (8) ~~(5)~~ All hearings or proceedings of the commission shall be open  
31 to the public.

1           (9) ~~(6)~~ The Open Meetings Act applies only to hearings or  
2 proceedings of the commission held pursuant to the rulemaking authority  
3 of the commission.

4           Sec. 2.    Original section 77-5005, Revised Statutes Cumulative  
5 Supplement, 2016, is repealed.