

One Hundred Sixth Legislature - Second Session - 2020

Introducer's Statement of Intent

LB1074

Chairperson: Senator Lou Ann Linehan

Committee: Revenue

Date of Hearing: January 31, 2020

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB1074 is introduced at the request of the Department of Revenue as a technical corrections bill. The deadline for filing a form related to improvements on leased land is currently "before March 1." The new language changes this deadline to "on or before March 1."

Secondly, the bill harmonizes the filing requirements of the lodging tax with those of the sales tax, allowing quarterly or annual filing in addition to monthly filing, based on the volume of lodging tax collected.

Principal Introducer: _____

Senator Lou Ann Linehan