

AMENDMENTS TO LB544

Introduced by Wayne, 13.

1 1. Strike original section 16 and insert the following new section:
2 Sec. 16. Taxpayer means any person subject to sales and use taxes
3 under the Nebraska Revenue Act of 1967 and subject to withholding under
4 section 77-2753 and any entity that is or would otherwise be a member of
5 the same unitary group, if incorporated, that is subject to such sales
6 and use taxes and such withholding. Taxpayer does not include a political
7 subdivision or an organization that is exempt from income taxes under
8 section 501(a) of the Internal Revenue Code of 1986, as amended. For
9 purposes of this section, political subdivision includes any public
10 corporation created for the benefit of a political subdivision and any
11 group of political subdivisions forming a joint public agency, organized
12 by interlocal agreement, or utilizing any other method of joint action.