

AMENDMENTS TO LB1067

(Amendments to Standing Committee amendments, AM2492)

Introduced by Clements, 2.

1 1. Strike the original sections and all amendments thereto and
2 insert the following new sections:

3 Section 1. Section 76-901, Reissue Revised Statutes of Nebraska, is
4 amended to read:

5 76-901 There is hereby imposed a tax on the grantor executing the
6 deed as defined in section 76-203 upon the transfer of a beneficial
7 interest in or legal title to real estate at the rate of two dollars and
8 seventy-five ~~twenty-five~~ cents for each one thousand dollars value or
9 fraction thereof. For purposes of sections 76-901 to 76-908, value means
10 (1) in the case of any deed, not a gift, the amount of the full actual
11 consideration thereof, paid or to be paid, including the amount of any
12 lien or liens assumed, and (2) in the case of a gift or any deed with
13 nominal consideration or without stated consideration, the current market
14 value of the property transferred. Such tax shall be evidenced by stamps
15 to be attached to the deed. All deeds purporting to transfer legal title
16 or beneficial interest shall be presumed taxable unless it clearly
17 appears on the face of the deed or sufficient documentary proof is
18 presented to the register of deeds that the instrument is exempt under
19 section 76-902.

20 Sec. 2. Section 76-903, Reissue Revised Statutes of Nebraska, is
21 amended to read:

22 76-903 The Tax Commissioner shall design such stamps in such
23 denominations as in his or her judgment will be the most advantageous to
24 all persons concerned. When any deed subject to the tax imposed by
25 section 76-901 is offered for recordation, the register of deeds shall
26 ascertain and compute the amount of the tax due thereon and shall collect

1 such amount as a prerequisite to acceptance of the deed for recordation.
2 If a dispute arises concerning the taxability of the transfer, the
3 register of deeds shall not record the deed until the disputed tax is
4 paid. If a disputed tax has been paid, the taxpayer may file for a refund
5 pursuant to section 76-908. The taxpayer may also seek a declaratory
6 ruling pursuant to rules and regulations adopted and promulgated by the
7 Department of Revenue. From each two dollars and seventy-five ~~twenty-five~~
8 cents of tax collected pursuant to section 76-901, the register of deeds
9 shall retain one dollar ~~fifty cents~~ to be placed in the county general
10 fund and shall remit the balance to the State Treasurer who shall credit
11 ninety-five cents of such amount to the Affordable Housing Trust Fund,
12 twenty-five cents of such amount to the Site and Building Development
13 Fund, twenty-five cents of such amount to the Homeless Shelter Assistance
14 Trust Fund, and thirty cents of such amount to the Behavioral Health
15 Services Fund.

16 Sec. 3. Section 77-1327, Reissue Revised Statutes of Nebraska, is
17 amended to read:

18 77-1327 (1) It is the intent of the Legislature that accurate and
19 comprehensive information be developed by the Property Tax Administrator
20 and made accessible to the taxing officials and property owners in order
21 to ensure the uniformity and proportionality of the assessments of real
22 property valuations in the state in accordance with law and to provide
23 the statistical and narrative reports pursuant to section 77-5027.

24 (2) All transactions of real property for which the statement
25 required in section 76-214 is filed shall be available for development of
26 a sales file by the Property Tax Administrator. All transactions with
27 stated consideration of more than one hundred dollars or upon which more
28 than two dollars and seventy-five ~~twenty-five~~ cents in documentary stamp
29 taxes are paid shall be considered sales. All sales shall be deemed to be
30 arm's length transactions unless determined to be otherwise under
31 professionally accepted mass appraisal techniques. The Department of

1 Revenue shall not overturn a determination made by a county assessor
2 regarding the qualification of a sale unless the department reviews the
3 sale and determines through the review that the determination made by the
4 county assessor is incorrect.

5 (3) The Property Tax Administrator annually shall make and issue
6 comprehensive assessment ratio studies of the average level of
7 assessment, the degree of assessment uniformity, and the overall
8 compliance with assessment requirements for each major class of real
9 property subject to the property tax in each county. The comprehensive
10 assessment ratio studies shall be developed in compliance with
11 professionally accepted mass appraisal techniques and shall employ such
12 statistical analysis as deemed appropriate by the Property Tax
13 Administrator, including measures of central tendency and dispersion. The
14 comprehensive assessment ratio studies shall be based upon the sales file
15 as developed in subsection (2) of this section and shall be used by the
16 Property Tax Administrator for the analysis of the level of value and
17 quality of assessment for purposes of section 77-5027 and by the Property
18 Tax Administrator in establishing the adjusted valuations required by
19 section 79-1016. Such studies may also be used by assessing officials in
20 establishing assessed valuations.

21 (4) For purposes of determining the level of value of agricultural
22 and horticultural land subject to special valuation under sections
23 77-1343 to 77-1347.01, the Property Tax Administrator shall annually make
24 and issue a comprehensive study developed in compliance with
25 professionally accepted mass appraisal techniques to establish the level
26 of value if in his or her opinion the level of value cannot be developed
27 through the use of the comprehensive assessment ratio studies developed
28 in subsection (3) of this section.

29 (5) County assessors and other taxing officials shall electronically
30 report data on the assessed valuation and other features of the property
31 assessment process for such periods and in such form and content as the

1 Property Tax Administrator shall deem appropriate. The Property Tax
2 Administrator shall so construct and maintain the system used to collect
3 and analyze the data to enable him or her to make intracounty comparisons
4 of assessed valuation, including school districts and other political
5 subdivisions, as well as intercounty comparisons of assessed valuation,
6 including school districts and other political subdivisions. The Property
7 Tax Administrator shall include analysis of real property sales pursuant
8 to land contracts and similar transfers at the time of execution of the
9 contract or similar transfer.

10 Sec. 4. Section 77-2005, Revised Statutes Cumulative Supplement,
11 2022, is amended to read:

12 77-2005 (1) In the case of an uncle, aunt, niece, or nephew related
13 to the deceased by blood or legal adoption, or other lineal descendant of
14 the same, or the spouse or surviving spouse of any of such persons, the
15 rate of tax shall be:

16 (a) For decedents dying prior to January 1, 2023, thirteen percent
17 of the clear market value of the property received by each person in
18 excess of fifteen thousand dollars; ~~and~~

19 (b) For decedents dying on or after January 1, 2023, and before
20 January 1, 2024, eleven percent of the clear market value of the property
21 received by each person in excess of forty thousand dollars; and -

22 (c) For decedents dying on or after January 1, 2024, six percent of
23 the clear market value of the property received by each person in excess
24 of forty thousand dollars.

25 (2) If the clear market value of the beneficial interest is less
26 than or equal to the applicable exempt amount under subsection (1) of
27 this section, it shall not be subject to tax. In addition, any interest
28 passing to a person described in subsection (1) of this section who is
29 under twenty-two years of age shall not be subject to tax.

30 Sec. 5. Section 77-2006, Revised Statutes Cumulative Supplement,
31 2022, is amended to read:

1 77-2006 (1) In all other cases the rate of tax shall be:

2 (a) For decedents dying prior to January 1, 2023, eighteen percent
3 of the clear market value of the beneficial interests received by each
4 person in excess of ten thousand dollars; ~~and~~

5 (b) For decedents dying on or after January 1, 2023, and before
6 January 1, 2024, fifteen percent of the clear market value of the
7 beneficial interests received by each person in excess of twenty-five
8 thousand dollars; and -

9 (c) For decedents dying on or after January 1, 2024, six percent of
10 the clear market value of the beneficial interests received by each
11 person in excess of twenty-five thousand dollars.

12 (2) If the clear market value of the beneficial interest is less
13 than or equal to the applicable exempt amount under subsection (1) of
14 this section, it shall not be subject to any tax. In addition, any
15 interest passing to a person who is under twenty-two years of age shall
16 not be subject to tax.

17 Sec. 6. Section 77-2015, Revised Statutes Supplement, 2023, is
18 amended to read:

19 77-2015 (1)(a) ~~(1)~~ Each petitioner in a proceeding to determine
20 inheritance tax shall, upon the entry of an order determining inheritance
21 tax, if any, submit a report regarding inheritance taxes to the county
22 treasurer of each the county in which the inheritance tax is owed
23 determination was conducted. If such reported inheritance taxes are
24 changed or amended, the petitioner shall submit an amended report
25 regarding such changed or amended inheritance taxes to the county
26 treasurer of each county in which the inheritance taxes were changed or
27 amended. No inheritance tax may be paid or refunded before the report or
28 amended report, if required, is submitted. In the event of noncompliance
29 by the petitioner, the county treasurer or county attorney of the county
30 in which inheritance tax is owed may complete the form in place of the
31 petitioner.

1 **(b) Until June 30, 2024, the The report or amended report shall be**
2 submitted on a form prescribed by the Department of Revenue and shall
3 include the following information:

4 **(i) ~~(a)~~ The amount of inheritance tax revenue generated under**
5 **section 77-2004 and the number of persons receiving property that was**
6 **subject to tax under section 77-2004 and on which inheritance tax was**
7 **assessed;**

8 **(ii) ~~(b)~~ The amount of inheritance tax revenue generated under**
9 **section 77-2005 and the number of persons receiving property that was**
10 **subject to tax under section 77-2005 and on which inheritance tax was**
11 **assessed;**

12 **(iii) ~~(c)~~ The amount of inheritance tax revenue generated under**
13 **section 77-2006 and the number of persons receiving property that was**
14 **subject to tax under section 77-2006 and on which inheritance tax was**
15 **assessed; and**

16 **(iv) ~~(d)~~ The number of persons who do not reside in this state and**
17 **who received any property that was subject to tax under section 77-2004,**
18 **77-2005, or 77-2006 and on which inheritance tax was assessed.**

19 **(c) Beginning July 1, 2024, the report or amended report shall be**
20 **submitted on a form prescribed by the Department of Revenue and shall**
21 **include the following information:**

22 **(i) The amount of inheritance tax paid under section 77-2004 and the**
23 **number of persons receiving property that was subject to tax under**
24 **section 77-2004 and on which inheritance tax was assessed;**

25 **(ii) The amount of inheritance tax paid under section 77-2005 and**
26 **the number of persons receiving property that was subject to tax under**
27 **section 77-2005 and on which inheritance tax was assessed;**

28 **(iii) The amount of inheritance tax paid under section 77-2006 and**
29 **the number of persons receiving property that was subject to tax under**
30 **section 77-2006 and on which inheritance tax was assessed; and**

31 **(iv) The number of persons who do not reside in this state and who**

1 received any property that was subject to tax under section 77-2004,
2 77-2005, or 77-2006 and on which inheritance tax was assessed.

3 (2)(a) (2) The county treasurer of each county shall compile and
4 submit a report regarding inheritance taxes generated from January 1,
5 2023, through June 30, 2023, to the Department of Revenue on or before
6 August 1, 2023. The Beginning July 1, 2023, the county treasurer of each
7 county shall compile and submit a report regarding annual inheritance
8 taxes generated from July 1, 2023, of each year through June 30, 2024 ~~of~~
9 ~~the next year,~~ to the Department of Revenue on or before August 1, 2024.
10 Beginning July 1, 2024, the county treasurer of each county shall compile
11 and submit a report regarding annual inheritance taxes paid from July 1
12 of each year through June 30 of the next year, to the Department of
13 Revenue on or before August 1, 2025, and on or before August 1 of each
14 year thereafter.

15 (b) Until June 30, 2024, the ~~The~~ reports shall be submitted on a
16 form prescribed by the Department of Revenue and shall include the
17 following information:

18 (i) (a) The amount of inheritance tax revenue generated under
19 section 77-2004 and the number of persons receiving property that was
20 subject to tax under section 77-2004 and on which inheritance tax was
21 assessed;

22 (ii) (b) The amount of inheritance tax revenue generated under
23 section 77-2005 and the number of persons receiving property that was
24 subject to tax under section 77-2005 and on which inheritance tax was
25 assessed;

26 (iii) (c) The amount of inheritance tax revenue generated under
27 section 77-2006 and the number of persons receiving property that was
28 subject to tax under section 77-2006 and on which inheritance tax was
29 assessed; and

30 (iv) (d) The number of persons who do not reside in this state and
31 who received any property that was subject to tax under section 77-2004,

1 77-2005, or 77-2006 and on which inheritance tax was assessed.

2 (c) Beginning July 1, 2024, the reports shall be submitted on a form
3 prescribed by the Department of Revenue and shall include the following
4 information:

5 (i) The amount of inheritance tax paid under section 77-2004 and the
6 number of persons receiving property that was subject to tax under
7 section 77-2004 and on which inheritance tax was assessed;

8 (ii) The amount of inheritance tax paid under section 77-2005 and
9 the number of persons receiving property that was subject to tax under
10 section 77-2005 and on which inheritance tax was assessed;

11 (iii) The amount of inheritance tax paid under section 77-2006 and
12 the number of persons receiving property that was subject to tax under
13 section 77-2006 and on which inheritance tax was assessed; and

14 (iv) The number of persons who do not reside in this state and who
15 received any property that was subject to tax under section 77-2004,
16 77-2005, or 77-2006 and on which inheritance tax was assessed.

17 (3) On or before September 1, 2023, and on or before September 1 of
18 each year thereafter, the Department of Revenue shall compile and
19 aggregate such treasurer reports received from each county and make each
20 county report and a statewide aggregate of such county reports available
21 to the public on the Department of Revenue's website.

22 Sec. 7. Section 77-2018, Reissue Revised Statutes of Nebraska, is
23 amended to read:

24 77-2018 (1) When any amount of inheritance tax shall have been paid
25 erroneously to the county treasurer, he shall, upon a finding by the
26 court and an order rendered to him of the erroneous payment, refund and
27 pay to the executor, administrator or trustee, person or persons who have
28 paid any such tax in error the amount of such tax so paid. All
29 applications for the repayment of the tax shall be made to the county
30 court within two years of the date of payment. The county court shall
31 hear all evidence relevant to its finding whether or not any amount of

1 inheritance tax has been erroneously paid and if any refund of such
2 payment is due. The court shall notify the county treasurer of its final
3 determination.

4 (2) This subsection applies only to inheritance taxes that were paid
5 prior to the effective date of this act with respect to decedents dying
6 on or after January 1, 2024. If the amount of inheritance taxes paid is
7 more than the amount due after taking into consideration the changes made
8 in sections 77-2005 and 77-2006 by this legislative bill, the county
9 treasurer shall, upon a finding by the court and an order rendered to the
10 county treasurer, refund the overpayment to the executor, administrator
11 or trustee, or person who paid such tax. All applications for a refund
12 under this subsection shall be made to the county court within two years
13 after the date of payment. The county court shall hear all evidence
14 relevant to its finding whether or not a refund is due. The court shall
15 notify the county treasurer of its final determination.

16 Sec. 8. It is the intent of the Legislature:

17 (1) To identify a way to (a) phase out the inheritance tax and (b)
18 offset the revenue lost by counties as a result of such phase out; and

19 (2) To use the results of the study conducted pursuant to
20 Legislative Resolution 314, One Hundred Eighth Legislature, Second
21 Session, 2024, to identify ways to provide such offset, which may include
22 (a) the creation of a new revenue source for counties, (b) an increase in
23 an existing revenue source for counties, (c) the elimination of a
24 spending obligation of counties, (d) a decrease in an existing spending
25 obligation of counties, or (e) some combination thereof.

26 Sec. 9. Section 77-2703, Revised Statutes Cumulative Supplement,
27 2022, is amended to read:

28 77-2703 (1) There is hereby imposed a tax at the rate provided in
29 section 77-2701.02 upon the gross receipts from all sales of tangible
30 personal property sold at retail in this state; the gross receipts of
31 every person engaged as a public utility, as a community antenna

1 television service operator, or as a satellite service operator, any
2 person involved in the connecting and installing of the services defined
3 in subdivision (2)(a), (b), (d), or (e) of section 77-2701.16, or every
4 person engaged as a retailer of intellectual or entertainment properties
5 referred to in subsection (3) of section 77-2701.16; the gross receipts
6 from the sale of admissions in this state; the gross receipts from the
7 sale of warranties, guarantees, service agreements, or maintenance
8 agreements when the items covered are subject to tax under this section;
9 beginning January 1, 2008, the gross receipts from the sale of bundled
10 transactions when one or more of the products included in the bundle are
11 taxable; the gross receipts from the provision of services defined in
12 subsection (4) of section 77-2701.16; and the gross receipts from the
13 sale of products delivered electronically as described in subsection (9)
14 of section 77-2701.16. Except as provided in section 77-2701.03, when
15 there is a sale, the tax shall be imposed at the rate in effect at the
16 time the gross receipts are realized under the accounting basis used by
17 the retailer to maintain his or her books and records.

18 (a) The tax imposed by this section shall be collected by the
19 retailer from the consumer. It shall constitute a part of the purchase
20 price and until collected shall be a debt from the consumer to the
21 retailer and shall be recoverable at law in the same manner as other
22 debts. The tax required to be collected by the retailer from the consumer
23 constitutes a debt owed by the retailer to this state.

24 (b) It is unlawful for any retailer to advertise, hold out, or state
25 to the public or to any customer, directly or indirectly, that the tax or
26 part thereof will be assumed or absorbed by the retailer, that it will
27 not be added to the selling, renting, or leasing price of the property
28 sold, rented, or leased, or that, if added, it or any part thereof will
29 be refunded. The provisions of this subdivision shall not apply to a
30 public utility.

31 (c) The tax required to be collected by the retailer from the

1 purchaser, unless otherwise provided by statute or by rule and regulation
2 of the Tax Commissioner, shall be displayed separately from the list
3 price, the price advertised in the premises, the marked price, or other
4 price on the sales check or other proof of sales, rentals, or leases.

5 (d) For the purpose of more efficiently securing the payment,
6 collection, and accounting for the sales tax and for the convenience of
7 the retailer in collecting the sales tax, it shall be the duty of the Tax
8 Commissioner to provide a schedule or schedules of the amounts to be
9 collected from the consumer or user to effectuate the computation and
10 collection of the tax imposed by the Nebraska Revenue Act of 1967. Such
11 schedule or schedules shall provide that the tax shall be collected from
12 the consumer or user uniformly on sales according to brackets based on
13 sales prices of the item or items. Retailers may compute the tax due on
14 any transaction on an item or an invoice basis. The rounding rule
15 provided in section 77-3,117 applies.

16 (e) The use of tokens or stamps for the purpose of collecting or
17 enforcing the collection of the taxes imposed in the Nebraska Revenue Act
18 of 1967 or for any other purpose in connection with such taxes is
19 prohibited.

20 (f) For the purpose of the proper administration of the provisions
21 of the Nebraska Revenue Act of 1967 and to prevent evasion of the retail
22 sales tax, it shall be presumed that all gross receipts are subject to
23 the tax until the contrary is established. The burden of proving that a
24 sale of property is not a sale at retail is upon the person who makes the
25 sale unless he or she takes from the purchaser (i) a resale certificate
26 to the effect that the property is purchased for the purpose of
27 reselling, leasing, or renting it, (ii) an exemption certificate pursuant
28 to subsection (7) of section 77-2705, or (iii) a direct payment permit
29 pursuant to sections 77-2705.01 to 77-2705.03. Receipt of a resale
30 certificate, exemption certificate, or direct payment permit shall be
31 conclusive proof for the seller that the sale was made for resale or was

1 exempt or that the tax will be paid directly to the state.

2 (g) In the rental or lease of automobiles, trucks, trailers,
3 semitrailers, and truck-tractors as defined in the Motor Vehicle
4 Registration Act, the tax shall be collected by the lessor on the rental
5 or lease price, except as otherwise provided within this section.

6 (h) In the rental or lease of automobiles, trucks, trailers,
7 semitrailers, and truck-tractors as defined in the act, for periods of
8 one year or more, the lessor may elect not to collect and remit the sales
9 tax on the gross receipts and instead pay a sales tax on the cost of such
10 vehicle. If such election is made, it shall be made pursuant to the
11 following conditions:

12 (i) Notice of the desire to make such election shall be filed with
13 the Tax Commissioner and shall not become effective until the Tax
14 Commissioner is satisfied that the taxpayer has complied with all
15 conditions of this subsection and all rules and regulations of the Tax
16 Commissioner;

17 (ii) Such election when made shall continue in force and effect for
18 a period of not less than two years and thereafter until such time as the
19 lessor elects to terminate the election;

20 (iii) When such election is made, it shall apply to all vehicles of
21 the lessor rented or leased for periods of one year or more except
22 vehicles to be leased to common or contract carriers who provide to the
23 lessor a valid common or contract carrier exemption certificate. If the
24 lessor rents or leases other vehicles for periods of less than one year,
25 such lessor shall maintain his or her books and records and his or her
26 accounting procedure as the Tax Commissioner prescribes; and

27 (iv) The Tax Commissioner by rule and regulation shall prescribe the
28 contents and form of the notice of election, a procedure for the
29 determination of the tax base of vehicles which are under an existing
30 lease at the time such election becomes effective, the method and manner
31 for terminating such election, and such other rules and regulations as

1 may be necessary for the proper administration of this subdivision.

2 (i) The tax imposed by this section on the sales of motor vehicles,
3 semitrailers, and trailers as defined in sections 60-339, 60-348, and
4 60-354 shall be the liability of the purchaser and, with the exception of
5 motor vehicles, semitrailers, and trailers registered pursuant to section
6 60-3,198, the tax shall be collected by the county treasurer as provided
7 in the Motor Vehicle Registration Act or by an approved licensed dealer
8 participating in the electronic dealer services system pursuant to
9 section 60-1507 at the time the purchaser makes application for the
10 registration of the motor vehicle, semitrailer, or trailer for operation
11 upon the highways of this state. The tax imposed by this section on motor
12 vehicles, semitrailers, and trailers registered pursuant to section
13 60-3,198 shall be collected by the Department of Motor Vehicles at the
14 time the purchaser makes application for the registration of the motor
15 vehicle, semitrailer, or trailer for operation upon the highways of this
16 state. At the time of the sale of any motor vehicle, semitrailer, or
17 trailer, the seller shall (i) state on the sales invoice the dollar
18 amount of the tax imposed under this section and (ii) furnish to the
19 purchaser a certified statement of the transaction, in such form as the
20 Tax Commissioner prescribes, setting forth as a minimum the total sales
21 price, the allowance for any trade-in, and the difference between the
22 two. The sales tax due shall be computed on the difference between the
23 total sales price and the allowance for any trade-in as disclosed by such
24 certified statement. Any seller who willfully understates the amount upon
25 which the sales tax is due shall be subject to a penalty of one thousand
26 dollars. A copy of such certified statement shall also be furnished to
27 the Tax Commissioner. Any seller who fails or refuses to furnish such
28 certified statement shall be guilty of a misdemeanor and shall, upon
29 conviction thereof, be punished by a fine of not less than twenty-five
30 dollars nor more than one hundred dollars. If the purchaser does not
31 register such motor vehicle, semitrailer, or trailer for operation on the

1 highways of this state within thirty days of the purchase thereof, the
2 tax imposed by this section shall immediately thereafter be paid by the
3 purchaser to the county treasurer or the Department of Motor Vehicles. If
4 the tax is not paid on or before the thirtieth day after its purchase,
5 the county treasurer or Department of Motor Vehicles shall also collect
6 from the purchaser interest from the thirtieth day through the date of
7 payment and sales tax penalties as provided in the Nebraska Revenue Act
8 of 1967. The county treasurer or Department of Motor Vehicles shall
9 report and remit the tax so collected to the Tax Commissioner by the
10 fifteenth day of the following month. The county treasurer, for his or
11 her collection fee, shall deduct and withhold, from all amounts required
12 to be collected under this subsection, the collection fee permitted to be
13 deducted by any retailer collecting the sales tax, all of which shall be
14 deposited in the county general fund, plus an additional amount equal to
15 one and one-half~~of one~~ percent of all amounts in excess of six thousand
16 dollars remitted each month. Prior to January 1, 2023, fifty percent of
17 such additional amount shall be deposited in the county general fund and
18 fifty percent of such additional amount shall be deposited in the county
19 road fund. On and after January 1, 2023, seventy-five percent of such
20 additional amount shall be deposited in the county general fund and
21 twenty-five percent of such additional amount shall be deposited in the
22 county road fund. In any county with a population of one hundred fifty
23 thousand inhabitants or more, the county treasurer shall remit one dollar
24 of his or her collection fee for each of the first five thousand motor
25 vehicles, semitrailers, or trailers registered with such county treasurer
26 on or after January 1, 2020, to the State Treasurer for credit to the
27 Department of Revenue Enforcement Fund. The Department of Motor Vehicles,
28 for its collection fee, shall deduct, withhold, and deposit in the Motor
29 Carrier Division Cash Fund the collection fee permitted to be deducted by
30 any retailer collecting the sales tax. The collection fee for the county
31 treasurer or the Department of Motor Vehicles shall be forfeited if the

1 county treasurer or department violates any rule or regulation pertaining
2 to the collection of the use tax.

3 (j)(i) The tax imposed by this section on the sale of a motorboat as
4 defined in section 37-1204 shall be the liability of the purchaser. The
5 tax shall be collected by the county treasurer at the time the purchaser
6 makes application for the registration of the motorboat. At the time of
7 the sale of a motorboat, the seller shall (A) state on the sales invoice
8 the dollar amount of the tax imposed under this section and (B) furnish
9 to the purchaser a certified statement of the transaction, in such form
10 as the Tax Commissioner prescribes, setting forth as a minimum the total
11 sales price, the allowance for any trade-in, and the difference between
12 the two. The sales tax due shall be computed on the difference between
13 the total sales price and the allowance for any trade-in as disclosed by
14 such certified statement. Any seller who willfully understates the amount
15 upon which the sales tax is due shall be subject to a penalty of one
16 thousand dollars. A copy of such certified statement shall also be
17 furnished to the Tax Commissioner. Any seller who fails or refuses to
18 furnish such certified statement shall be guilty of a misdemeanor and
19 shall, upon conviction thereof, be punished by a fine of not less than
20 twenty-five dollars nor more than one hundred dollars. If the purchaser
21 does not register such motorboat within thirty days of the purchase
22 thereof, the tax imposed by this section shall immediately thereafter be
23 paid by the purchaser to the county treasurer. If the tax is not paid on
24 or before the thirtieth day after its purchase, the county treasurer
25 shall also collect from the purchaser interest from the thirtieth day
26 through the date of payment and sales tax penalties as provided in the
27 Nebraska Revenue Act of 1967. The county treasurer shall report and remit
28 the tax so collected to the Tax Commissioner by the fifteenth day of the
29 following month. The county treasurer, for his or her collection fee,
30 shall deduct and withhold for the use of the county general fund, from
31 all amounts required to be collected under this subsection, the

1 collection fee permitted to be deducted by any retailer collecting the
2 sales tax. The collection fee shall be forfeited if the county treasurer
3 violates any rule or regulation pertaining to the collection of the use
4 tax.

5 (ii) In the rental or lease of motorboats, the tax shall be
6 collected by the lessor on the rental or lease price.

7 (k)(i) The tax imposed by this section on the sale of an all-terrain
8 vehicle as defined in section 60-103 or a utility-type vehicle as defined
9 in section 60-135.01 shall be the liability of the purchaser. The tax
10 shall be collected by the county treasurer or by an approved licensed
11 dealer participating in the electronic dealer services system pursuant to
12 section 60-1507 at the time the purchaser makes application for the
13 certificate of title for the all-terrain vehicle or utility-type vehicle.
14 At the time of the sale of an all-terrain vehicle or a utility-type
15 vehicle, the seller shall (A) state on the sales invoice the dollar
16 amount of the tax imposed under this section and (B) furnish to the
17 purchaser a certified statement of the transaction, in such form as the
18 Tax Commissioner prescribes, setting forth as a minimum the total sales
19 price, the allowance for any trade-in, and the difference between the
20 two. The sales tax due shall be computed on the difference between the
21 total sales price and the allowance for any trade-in as disclosed by such
22 certified statement. Any seller who willfully understates the amount upon
23 which the sales tax is due shall be subject to a penalty of one thousand
24 dollars. A copy of such certified statement shall also be furnished to
25 the Tax Commissioner. Any seller who fails or refuses to furnish such
26 certified statement shall be guilty of a misdemeanor and shall, upon
27 conviction thereof, be punished by a fine of not less than twenty-five
28 dollars nor more than one hundred dollars. If the purchaser does not
29 obtain a certificate of title for such all-terrain vehicle or utility-
30 type vehicle within thirty days of the purchase thereof, the tax imposed
31 by this section shall immediately thereafter be paid by the purchaser to

1 the county treasurer. If the tax is not paid on or before the thirtieth
2 day after its purchase, the county treasurer shall also collect from the
3 purchaser interest from the thirtieth day through the date of payment and
4 sales tax penalties as provided in the Nebraska Revenue Act of 1967. The
5 county treasurer shall report and remit the tax so collected to the Tax
6 Commissioner by the fifteenth day of the following month. The county
7 treasurer, for his or her collection fee, shall deduct and withhold for
8 the use of the county general fund, from all amounts required to be
9 collected under this subsection, the collection fee permitted to be
10 deducted by any retailer collecting the sales tax. The collection fee
11 shall be forfeited if the county treasurer violates any rule or
12 regulation pertaining to the collection of the use tax.

13 (ii) In the rental or lease of an all-terrain vehicle or a utility-
14 type vehicle, the tax shall be collected by the lessor on the rental or
15 lease price.

16 (iii) County treasurers are appointed as sales and use tax
17 collectors for all sales of all-terrain vehicles or utility-type vehicles
18 made outside of this state to purchasers or users of all-terrain vehicles
19 or utility-type vehicles which are required to have a certificate of
20 title in this state. The county treasurer shall collect the applicable
21 use tax from the purchaser of an all-terrain vehicle or a utility-type
22 vehicle purchased outside of this state at the time application for a
23 certificate of title is made. The full use tax on the purchase price
24 shall be collected by the county treasurer if a sales or occupation tax
25 was not paid by the purchaser in the state of purchase. If a sales or
26 occupation tax was lawfully paid in the state of purchase at a rate less
27 than the tax imposed in this state, use tax must be collected on the
28 difference as a condition for obtaining a certificate of title in this
29 state.

30 (1) The Tax Commissioner shall adopt and promulgate necessary rules
31 and regulations for determining the amount subject to the taxes imposed

1 by this section so as to insure that the full amount of any applicable
2 tax is paid in cases in which a sale is made of which a part is subject
3 to the taxes imposed by this section and a part of which is not so
4 subject and a separate accounting is not practical or economical.

5 (2) A use tax is hereby imposed on the storage, use, or other
6 consumption in this state of property purchased, leased, or rented from
7 any retailer and on any transaction the gross receipts of which are
8 subject to tax under subsection (1) of this section on or after June 1,
9 1967, for storage, use, or other consumption in this state at the rate
10 set as provided in subsection (1) of this section on the sales price of
11 the property or, in the case of leases or rentals, of the lease or rental
12 prices.

13 (a) Every person storing, using, or otherwise consuming in this
14 state property purchased from a retailer or leased or rented from another
15 person for such purpose shall be liable for the use tax at the rate in
16 effect when his or her liability for the use tax becomes certain under
17 the accounting basis used to maintain his or her books and records. His
18 or her liability shall not be extinguished until the use tax has been
19 paid to this state, except that a receipt from a retailer engaged in
20 business in this state or from a retailer who is authorized by the Tax
21 Commissioner, under such rules and regulations as he or she may
22 prescribe, to collect the sales tax and who is, for the purposes of the
23 Nebraska Revenue Act of 1967 relating to the sales tax, regarded as a
24 retailer engaged in business in this state, which receipt is given to the
25 purchaser pursuant to subdivision (b) of this subsection, shall be
26 sufficient to relieve the purchaser from further liability for the tax to
27 which the receipt refers.

28 (b) Every retailer engaged in business in this state and selling,
29 leasing, or renting property for storage, use, or other consumption in
30 this state shall, at the time of making any sale, collect any tax which
31 may be due from the purchaser and shall give to the purchaser, upon

1 request, a receipt therefor in the manner and form prescribed by the Tax
2 Commissioner.

3 (c) The Tax Commissioner, in order to facilitate the proper
4 administration of the use tax, may designate such person or persons as he
5 or she may deem necessary to be use tax collectors and delegate to such
6 persons such authority as is necessary to collect any use tax which is
7 due and payable to the State of Nebraska. The Tax Commissioner may
8 require of all persons so designated a surety bond in favor of the State
9 of Nebraska to insure against any misappropriation of state funds so
10 collected. The Tax Commissioner may require any tax official, city,
11 county, or state, to collect the use tax on behalf of the state. All
12 persons designated to or required to collect the use tax shall account
13 for such collections in the manner prescribed by the Tax Commissioner.
14 Nothing in this subdivision shall be so construed as to prevent the Tax
15 Commissioner or his or her employees from collecting any use taxes due
16 and payable to the State of Nebraska.

17 (d) All persons designated to collect the use tax and all persons
18 required to collect the use tax shall forward the total of such
19 collections to the Tax Commissioner at such time and in such manner as
20 the Tax Commissioner may prescribe. Such collectors of the use tax shall
21 deduct and withhold from the amount of taxes collected three percent of
22 the first five thousand dollars remitted each month as reimbursement for
23 the cost of collecting the tax. Any such deduction shall be forfeited to
24 the State of Nebraska if such collector violates any rule, regulation, or
25 directive of the Tax Commissioner.

26 (e) For the purpose of the proper administration of the Nebraska
27 Revenue Act of 1967 and to prevent evasion of the use tax, it shall be
28 presumed that property sold, leased, or rented by any person for delivery
29 in this state is sold, leased, or rented for storage, use, or other
30 consumption in this state until the contrary is established. The burden
31 of proving the contrary is upon the person who purchases, leases, or

1 rents the property.

2 (f) For the purpose of the proper administration of the Nebraska
3 Revenue Act of 1967 and to prevent evasion of the use tax, for the sale
4 of property to an advertising agency which purchases the property as an
5 agent for a disclosed or undisclosed principal, the advertising agency is
6 and remains liable for the sales and use tax on the purchase the same as
7 if the principal had made the purchase directly.

8 Sec. 10. Original sections 76-901, 76-903, 77-1327, and 77-2018,
9 Reissue Revised Statutes of Nebraska, sections 77-2005, 77-2006, and
10 77-2703, Revised Statutes Cumulative Supplement, 2022, and section
11 77-2015, Revised Statutes Supplement, 2023, are repealed.

12 Sec. 11. Since an emergency exists, this act takes effect when
13 passed and approved according to law.