

One Hundred Eighth Legislature - First Session - 2023

Introducer's Statement of Intent

LB147

Chairperson: Senator Lou Ann Linehan

Committee: Revenue

Date of Hearing: February 01, 2023

Currently, when an entry of a nonappealable order, an unprotested determination of a county assessor, an unappealed decision of a county board of equalization or other final action requires a political subdivision to refund taxes to a taxpayer, the county treasurer must give notice of the refund to the political subdivision of its respective share of the refund. If the refund is less than \$200, the county board can waive the notice.

LB147 would modernize this notice process by allowing political subdivisions to waive notice of refunds of \$1,000 or less. In addition, LB147 would allow county treasurers to provide notice electronically, rather than by first-class mail, if the governing body of the political subdivision makes a written request to receive electronic notices.

Principal Introducer: _____

Senator Kathleen Kauth