

LEGISLATIVE BILL 1120

Approved by the Governor April 16, 2024

Introduced by Hardin, 48; Aguilar, 35; Albrecht, 17; Ballard, 21; Bostelman, 23; Brewer, 43; Clements, 2; DeKay, 40; Dorn, 30; Erdman, 47; Halloran, 33; Holdcroft, 36; Ibach, 44; Kauth, 31; Lippincott, 34; Lowe, 37; Meyer, 41; Sanders, 45; Slama, 1.

A BILL FOR AN ACT relating to real property; to amend section 76-214, Reissue Revised Statutes of Nebraska; to define a term; to require affidavits for certain purchases of real estate; to change provisions relating to a real estate transfer statement; and to repeal the original section.
Be it enacted by the people of the State of Nebraska,

Section 1. (1) For purposes of this section, covered real estate means real estate described in 31 C.F.R. 802.211(b)(3).

(2) Whenever there is a conveyance of covered real estate, the purchaser of the real estate shall complete and sign an affidavit stating that such purchaser is not affiliated with any foreign government or nongovernment person determined to be a foreign adversary pursuant to 15 C.F.R. 7.4.

(3) The affidavit shall be submitted to the register of deeds of the county in which the covered real estate is located. The register of deeds shall not record any instrument reflecting the conveyance of such real estate until he or she has received such affidavit. The register of deeds shall send a copy of the affidavit to the Attorney General.

(4) Any person who swears falsely on such an affidavit shall be guilty of a violation of section 28-915.01.

(5) The responsibility for determining whether an affidavit is required under this section rests solely with the purchaser, and no individual or entity other than the purchaser shall bear any civil or criminal liability under this section. A violation of this section shall not make any title or interest in land invalid or unmarketable.

(6) The affidavit required under this section shall be in substantially the following form:

STATE OF NEBRASKA)

)ss.

COUNTY OF)

I, (Purchaser), certify under penalty of perjury that I am not affiliated with any foreign government or nongovernment person determined to be a foreign adversary pursuant to 15 C.F.R. 7.4.

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Signature of Purchaser

Date

Sec. 2. Section 76-214, Reissue Revised Statutes of Nebraska, is amended to read:

76-214 (1) Except as provided in subsection (4) of this section, every grantee who has a deed to real estate recorded and every purchaser of real estate who has a memorandum of contract or land contract recorded shall, at the time such deed, memorandum of contract, or land contract is presented for recording, file with the register of deeds a completed statement as prescribed by the Tax Commissioner. For all deeds and all memoranda of contract and land contracts recorded on and after January 1, 2001, the statement shall not require the social security number of the grantee or purchaser or the federal employer identification number of the grantee or purchaser. This statement may require the recitation of any information contained in the deed, memorandum of contract, or land contract, the total consideration paid, the amount of the total consideration attributable to factors other than the purchase of the real estate itself, and other factors which may influence the transaction. If a death certificate is recorded as provided in subsection (2) of this section, this statement may require a date of death, the name of the decedent, and whether the title is affected as a result of a transfer on death deed, a joint tenancy deed, or the expiration of a life estate or by any other means. This statement shall ask whether the affidavit described in section 1 of this act is required with respect to the deed, memorandum of contract, or land contract and, if so, whether such affidavit has been completed. This statement shall be signed and filed by the grantee, the purchaser, or his or her authorized agent. The register of deeds shall forward the statement to the county assessor. If the grantee or purchaser fails to furnish the prescribed statement, the register of deeds shall not record the deed, memorandum of contract, or land contract. The register of deeds shall indicate on the statement the book and page or computer system reference where the deed, memorandum of contract, or land contract is recorded and shall immediately forward the statement to the county assessor. The county assessor shall process the statement according to

the instructions of the Property Tax Administrator and shall, pursuant to the rules and regulations of the Tax Commissioner, forward the statement to the Tax Commissioner.

(2)(a) The statement described in subsection (1) of this section shall be filed at the time that a certified or authenticated copy of the grantor's death certificate is filed if such death certificate is required to be filed under section 76-2,126 and the conveyance of real estate was pursuant to a transfer on death deed.

(b) The statement described in subsection (1) of this section shall not be required to be filed at the time that a transfer on death deed is filed or at the time that an instrument of revocation of a transfer on death deed as described in subdivision (a)(1)(B) of section 76-3413 is filed.

(3) Any person shall have access to the statements at the office of the Tax Commissioner, county assessor, or register of deeds if the statements are available and have not been disposed of pursuant to the records retention and disposition schedule as approved by the State Records Administrator.

(4) The statement described in subsection (1) of this section shall not be required if the document being recorded is an easement or an oil, gas, or mineral lease, or any subsequent assignment of an easement or such lease, except that such statement shall be required for conservation easements and preservation easements as such terms are defined in section 76-2,111.

Sec. 3. Original section 76-214, Reissue Revised Statutes of Nebraska, is repealed.