

## LEGISLATIVE BILL 146

Approved by the Governor February 13, 2024

Introduced by Kauth, 31.

A BILL FOR AN ACT relating to revenue and taxation; to amend sections 77-1376 and 77-27,135, Reissue Revised Statutes of Nebraska; to change provisions relating to improvements on leased lands and methods for giving notice; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,

Section 1. Section 77-1376, Reissue Revised Statutes of Nebraska, is amended to read:

77-1376 Improvements on leased lands, other than leased public lands, shall be assessed to the owner of the leased lands unless on or before March 1, following any construction thereof or change in the improvements made on or before January 1, the owner of the leased lands or the lessee thereof files with the county assessor, on a form prescribed by the Tax Commissioner, a request stating that specifically designated improvements on such leased lands are the property of the lessee. The improvements shall be assessed as real property, and the taxes imposed on the improvements shall be collected by levy and sale of the interest of the owner in the same manner as in all other cases of the collection of taxes on real property. When the request is filed by the owner of the leased lands, notice shall be given by the county assessor to the lessee at the address on the request.

Sec. 2. Section 77-27,135, Reissue Revised Statutes of Nebraska, is amended to read:

77-27,135 Whenever any notice required to be given by the Tax Commissioner under the provisions of the Nebraska Revenue Act of 1967 may be given by mail, it shall be given by first-class, registered, or certified mail or, with the written permission of the taxpayer, by electronic mail or other electronic means in a secure manner as determined by the Tax Commissioner ~~, return receipt requested.~~

Sec. 3. Original sections 77-1376 and 77-27,135, Reissue Revised Statutes of Nebraska, are repealed.