

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 900**

FINAL READING

Introduced by Lonowski, 33.

Read first time January 08, 2026

Committee: Revenue

1 A BILL FOR AN ACT relating to revenue and taxation; to amend section  
2 77-1720, Reissue Revised Statutes of Nebraska; to change provisions  
3 relating to fees, commissions, and mileage of certain distress  
4 warrants for the collection of taxes; and to repeal the original  
5 section.

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

1           **Section 1.** Section 77-1720, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3           77-1720 All fees allowed for issuing distress warrants, levy, and  
4 return of the warrants, in the cases above provided, shall be twenty two  
5 dollars for issuing each warrant ~~, one dollar for levy,~~ and mileage at  
6 the rate provided in section 33-117 for county sheriffs for each mile  
7 actually and necessarily traveled by such officer on each warrant. ~~When~~  
8 ~~the officer has more than one warrant in his or her hands for service, he~~  
9 ~~or she shall charge only for the mileage actually and necessarily~~  
10 ~~traveled in serving all of the warrants, in which case the mileage so~~  
11 ~~charged shall be prorated among such warrants.~~ Commission shall be  
12 allowed in addition on all taxes collected by distress and sale as  
13 follows: On all sums not exceeding five ~~one~~ hundred dollars, ten cents on  
14 each dollar; and on all sums exceeding five ~~one~~ hundred dollars, eight  
15 cents on each dollar. All fees, mileage, and commissions shall be taxed  
16 to the parties against whom the distress warrants run and shall be  
17 collected as the original tax. When the taxes are not collected by  
18 distress and sale, the mileage shall be paid as provided in section  
19 33-117. When mileage has been paid as provided in section 33-117 and the  
20 tax, together with all fees, mileage, and commission are collected, then  
21 the amount collected as mileage shall be paid to the county treasurer  
22 with the fees and commission and credited by the county treasurer to the  
23 general fund of the county.

24           **Sec. 2.** Original section 77-1720, Reissue Revised Statutes of  
25 Nebraska, is repealed.