

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 479**

Introduced by Moser, 22.

Read first time January 21, 2025

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
- 2 77-27,132, Revised Statutes Cumulative Supplement, 2024; to change
- 3 the distribution of sales and use tax revenue; to provide an
- 4 operative date; and to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1           **Section 1.** Section 77-27,132, Revised Statutes Cumulative  
2 Supplement, 2024, is amended to read:

3           77-27,132 (1) There is hereby created a fund to be designated the  
4 Revenue Distribution Fund which shall be set apart and maintained by the  
5 Tax Commissioner. Revenue not required to be credited to the General Fund  
6 or any other specified fund may be credited to the Revenue Distribution  
7 Fund. Credits and refunds of such revenue shall be paid from the Revenue  
8 Distribution Fund. The balance of the amount credited, after credits and  
9 refunds, shall be allocated as provided by the statutes creating such  
10 revenue.

11           (2) The Tax Commissioner shall pay to a depository bank designated  
12 by the State Treasurer all amounts collected under the Nebraska Revenue  
13 Act of 1967. The Tax Commissioner shall present to the State Treasurer  
14 bank receipts showing amounts so deposited in the bank, and of the  
15 amounts so deposited the State Treasurer shall:

16           (a)(i) For transactions occurring on or after October 1, 2014, and  
17 before July 1, 2024, credit to the Game and Parks Commission Capital  
18 Maintenance Fund all of the proceeds of the sales and use taxes imposed  
19 pursuant to section 77-2703 on the sale or lease of motorboats as defined  
20 in section 37-1204, personal watercraft as defined in section 37-1204.01,  
21 all-terrain vehicles as defined in section 60-103, and utility-type  
22 vehicles as defined in section 60-135.01; and

23           (ii) For transactions occurring on or after July 1, 2024, credit to  
24 the Game and Parks Commission Capital Maintenance Fund all of the  
25 proceeds of the sales and use taxes imposed pursuant to section 77-2703  
26 on the sale or lease of motorboats as defined in section 37-1204,  
27 personal watercraft as defined in section 37-1204.01, all-terrain  
28 vehicles as defined in section 60-103, and utility-type vehicles as  
29 defined in section 60-135.01, and from such proceeds, transfers shall be  
30 made to the Nebraska Emergency Medical System Operations Fund as provided  
31 in section 37-327.02;

1 (b) Credit to the Highway Trust Fund all of the proceeds of the  
2 sales and use taxes derived from the sale or lease for periods of more  
3 than thirty-one days of motor vehicles, trailers, and semitrailers,  
4 except that the proceeds equal to any sales tax rate provided for in  
5 section 77-2701.02 that is in excess of five percent derived from the  
6 sale or lease for periods of more than thirty-one days of motor vehicles,  
7 trailers, and semitrailers shall be credited to the Highway Allocation  
8 Fund;

9 (c) For transactions occurring on or after October 1, 2025 ~~July 1,~~  
10 ~~2013~~, and before July 1, 2042, of the proceeds of the sales and use taxes  
11 derived from transactions other than those listed in subdivisions (2)(a),  
12 (b), and (e) of this section from a sales tax rate of one-half ~~one-~~  
13 ~~quarter~~ of one percent, credit monthly eighty-five percent to the Highway  
14 Trust Fund and fifteen percent to the Highway Allocation Fund;

15 (d) Of the proceeds of the sales and use taxes derived from  
16 transactions other than those listed in subdivisions (2)(a), (b), and (e)  
17 of this section, credit to the Property Tax Credit Cash Fund the amount  
18 certified under section 77-27,237, if any such certification is made; and

19 (e) For transactions occurring on or after July 1, 2023, credit to  
20 the Department of Transportation Aeronautics Capital Improvement Fund all  
21 of the proceeds of the sales and use taxes imposed pursuant to section  
22 77-2703 on the sale or lease of aircraft as defined in section 3-101.

23 The balance of all amounts collected under the Nebraska Revenue Act  
24 of 1967 shall be credited to the General Fund.

25 **Sec. 2.** This act becomes operative on October 1, 2025.

26 **Sec. 3.** Original section 77-27,132, Revised Statutes Cumulative  
27 Supplement, 2024, is repealed.