

LEGISLATIVE BILL 900

Approved by the Governor April 14, 2026

Introduced by Lonowski, 33.

A BILL FOR AN ACT relating to revenue and taxation; to amend section 77-1720, Reissue Revised Statutes of Nebraska; to change provisions relating to fees, commissions, and mileage of certain distress warrants for the collection of taxes; and to repeal the original section.
Be it enacted by the people of the State of Nebraska,

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

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

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 Original section 77-1720, Reissue Revised Statutes of Nebraska, is repealed.