

and fees and produce a tax receipt from the state of their residence before a license can be issued for a motor vehicle by the Nebraska county treasurer. There are federal cases determined under the Soldiers' and Sailors' Federal Relief Act, that state that this is a violation of the law. Section 10 permits the use of computer files as well as books and unit valuation ledgers to list the taxable lands and lots in a county and as you well know, several counties have now gone onto computer and no longer use the books and unit valuation ledgers. So it provides for that. Section 11 permits county assessors in their discretion with the approval of the county board to waive the personal property penalty of 10% of the tax upon voluntary filing of a late personal property schedule with the assessor. The last Legislature amended 77-1320.05 to allow an involuntary reduction anywhere from 50% to zero and this will bring these two sections into conformity. Section 12 allows the county treasurer to show on the tax statement the amount of taxes due and to give notice to the taxpayer that special assessments are due and to strike from the statutes that the taxes and special assessments are to be shown as separate amounts and the special assessments be identified. Special assessments come due at different times than real estate taxes and at particularly at different times during the year, make it very difficult to list them on a tax statement at the same time as the real estate taxes are listed. 13 defines a term used in the tax statutes that has not previously been defined. The definition is a codification of the recent court cases regarding when a state can require the collection of its sales tax. This definition requires the collection of the tax in all situations that the courts have determined the requirement to collect does not violate federal law. 14 relates to the sales and use tax. The statutes allow the tax to be paid at a time different than the time of sale or purchase for some situations. The statutes have specified the rate to be paid for sales tax is the rate in effect when the tax is due regardless of the rate in effect at the time of sale. This change states the same rule for tax due at a different time than the purchase. The change is to make explicit that the same rule is intended to apply to both sales and purchases. Sections 15 and 16 change terminology to make these sections consistent with other statutes and the new definitions in Section 13 of the bill. The same terminology changes were made in Section 14. Section 17 clarifies that a qualified claimant under the Homestead Exemption Act is one who is sixty-five years of age during the calendar year for which the claim was made. This apparently was inadvertently omitted upon the recodification of the Homestead Exemption Act in the 1979 Legislature. I think you can see, Mr. President and ladies and gentlemen of the Legislature, that this is basically purely a clean up of the operations of the Revenue