

LEGISLATURE OF NEBRASKA
ONE HUNDRED EIGHTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 146

Introduced by Kauth, 31.

Read first time January 09, 2023

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend sections
- 2 77-1376 and 77-27,135, Reissue Revised Statutes of Nebraska; to
- 3 change provisions relating to improvements on leased lands and
- 4 methods for giving notice; and to repeal the original sections.
- 5 Be it enacted by the people of the State of Nebraska,

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

3 77-1376 Improvements on leased lands, other than leased public
4 lands, shall be assessed to the owner of the leased lands unless on or
5 before March 1, following any construction thereof or change in the
6 improvements made on or before January 1, the owner of the leased lands
7 or the lessee thereof files with the county assessor, on a form
8 prescribed by the Tax Commissioner, a request stating that specifically
9 designated improvements on such leased lands are the property of the
10 lessee. The improvements shall be assessed as real property, and the
11 taxes imposed on the improvements shall be collected by levy and sale of
12 the interest of the owner in the same manner as in all other cases of the
13 collection of taxes on real property. When the request is filed by the
14 owner of the leased lands, notice shall be given by the county assessor
15 to the lessee at the address on the request.

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

18 77-27,135 Whenever any notice required to be given by the Tax
19 Commissioner under the provisions of the Nebraska Revenue Act of 1967 may
20 be given by mail, it shall be given by first-class, registered, or
21 certified mail or, with the written permission of the taxpayer, by
22 electronic mail or other electronic means in a secure manner as
23 determined by the Tax Commissioner , ~~return receipt requested.~~

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25 Statutes of Nebraska, are repealed.