

LEGISLATURE OF NEBRASKA
ONE HUNDRED EIGHTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 97

Introduced by Clements, 2.

Read first time January 06, 2023

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
- 2 77-2015, Revised Statutes Cumulative Supplement, 2022; to change
- 3 provisions relating to required reports for inheritance tax; to
- 4 repeal the original section; and to declare an emergency.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-2015, Revised Statutes Cumulative Supplement,
2 2022, is amended to read:

3 77-2015 (1) Each personal representative of an estate, or in the
4 absence of any proceeding brought under Chapter 30, article 24 or 25, in
5 this state, the petitioner in an independent proceeding for the sole
6 purpose of determining inheritance tax, shall upon entry of an order by
7 the county court determining inheritance tax, if any shall, upon the
8 distribution of any proceeds from an estate, submit a report regarding
9 inheritance taxes to the county treasurer of the county in which the
10 estate was administered or the inheritance tax determination conducted.
11 The report of the personal representative or petitioner shall be
12 submitted on a form prescribed by the Department of Revenue and shall
13 include the following information: The name, state of residence, and
14 amount of inheritance tax ordered to be paid by or on behalf of each
15 person receiving property that was subject to tax under section 77-2004,
16 77-2005, or 77-2006.

17 (2) The On or before July 1, 2023, and on or before July 1 of each
18 year thereafter, the county treasurer of each county shall compile and
19 submit a report regarding inheritance taxes generated from January 1,
20 2023, through June 30, 2023, to the Department of Revenue on or before
21 August 1, 2023. Beginning July 1, 2023, the county treasurer of each
22 county shall compile and submit a report regarding annual inheritance
23 taxes generated from July 1 of each year through June 30 of the next
24 year, to the Department of Revenue on or before August 1, 2024, and on or
25 before August 1 of each year thereafter. The reports shall be submitted
26 on a form prescribed by the Department of Revenue and shall include the
27 following information:

28 (a) (1) The amount of inheritance tax revenue generated under
29 section 77-2004 and the number of persons receiving property that was
30 subject to tax under section 77-2004;

31 (b) (2) The amount of inheritance tax revenue generated under

1 section 77-2005 and the number of persons receiving property that was
2 subject to tax under section 77-2005;

3 (c) ~~(3)~~ The amount of inheritance tax revenue generated under
4 section 77-2006 and the number of persons receiving property that was
5 subject to tax under section 77-2006; and

6 (d) ~~(4)~~ The number of persons who do not reside in this state and
7 who received any property that was subject to tax under section 77-2004,
8 77-2005, or 77-2006.

9 (3) On or before September 1, 2023, and on or before September 1 of
10 each year thereafter, the Department of Revenue shall compile and
11 aggregate such treasurer reports received from each county and make each
12 county report and a statewide aggregate of such county reports available
13 to the public on the Department of Revenue's website.

14 Sec. 2. Original section 77-2015, Revised Statutes Cumulative
15 Supplement, 2022, is repealed.

16 Sec. 3. Since an emergency exists, this act takes effect when
17 passed and approved according to law.