

LEGISLATIVE BILL 132

Approved by the Governor February 26, 1973

Introduced by Interim Committee on Revenue, Burbach, 19,
Chmn.

AN ACT to amend sections 77-629, 77-1241.09, 77-1250, and 77-1342, Reissue Revised Statutes of Nebraska, 1943, relating to taxation; to provide a collection fee for the Tax Commissioner and the disposition and use thereof; to provide an operative date; to repeal the original sections; and to declare an emergency.
Be it enacted by the people of the State of Nebraska,

Section 1. That section 77-629, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-629. The Tax Commissioner shall each year make a levy, for purposes of taxation, against the value assessed and determined to exist in the state as provided in sections 77-626 and 77-627, at a rate which shall be equal, as nearly as may be, to the average rate of all general taxes, county, municipal, school, and local, levied throughout the several taxing districts of the state for the preceding year. When such rate of levy shall have been determined, the Tax Commissioner shall cause to be sent to each owner or operator of car line property a statement of the amount of valuation or assessment, the rate of the levy, and the amount of the tax, which tax so found and notified is required to be paid to the Tax Commissioner, within the time provided for the payment of general personal property taxes, who shall remit the same, less a three per cent collection fee for fiscal years 1973 to 1979, to the State Treasurer for distribution among the counties, proportionate to the populations thereof, for credit to the general fund. The collection fee shall be remitted to the State Treasurer for credit to the Tax Commissioner Revolving Fund. The Tax Commissioner may issue a distress warrant to compel payment of the same which may be served by any sheriff, any member of the Nebraska State Patrol, or any person specially deputized by the Tax Commissioner to serve the same. At the time of paying the tax the Tax Commissioner shall issue a receipt therefor in duplicate, one of which shall be given to the taxpayer and one filed with the State Treasurer at the time the tax collected is paid by the Tax Commissioner to the state treasury.

Sec. 2. That section 77-1241.09, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1241.09. (1) As motor vehicle taxes and registration fees are received by the Tax Commissioner pursuant to section 77-1241.07, the Tax Commissioner shall transmit such taxes and fees, less a three per cent collection fee on motor vehicle taxes for fiscal years 1973 to 1979, to the State Treasurer. The State Treasurer shall deposit all such taxes in the Motor Vehicle Tax Fund and all such fees in the Highway Trust Fund. The collection fee shall be remitted to the State Treasurer for credit to the Tax Commissioner Revolving Fund.

(2) On or before the first day of April, 1970, and quarterly thereafter, the State Treasurer shall distribute all funds in the Motor Vehicle Tax Fund to the county treasurer of each county in the same proportion as the number of original motor vehicle registrations in each county bears to the total of all original registrations within the state in the registration year immediately preceding.

(3) Upon receipt of motor vehicle tax funds from the State Treasurer, the county treasurer shall allocate such funds to each taxing district of the county based on the percentage which motor vehicle registrations in each taxing district of the county bears to the total of all registrations within the county in the preceding calendar year, and distribute such funds to those political subdivisions which levy taxes in the same proportion that the levy of each such taxing subdivision bears to the total of such levies within each taxing district.

(4) In the event any taxing district has been annexed, merged, dissolved or in any way absorbed into another taxing district any apportionment of motor vehicle taxes to which such taxing district would have been entitled shall be apportioned to the successor taxing district which has assumed the functions of the annexed, merged, dissolved, or absorbed taxing district.

(5) On or before March 1 of each year, the Department of Motor Vehicles shall furnish to the State Treasurer a tabulation showing the total number of original motor vehicle registrations in each county for the immediately preceding calendar year, which shall be the basis for computing the distribution of motor vehicle tax funds as provided in subsection (2) of this section.

Sec. 3. That section 77-1250, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1250. When levied, the tax shall be collected and paid to the Tax Commissioner, remitted to the State Treasurer and, less a three per cent collection fee for fiscal years 1973 to 1979, distributed to the counties to the credit of the county general fund proportionate to the total assessed valuation of the county. The collection fee shall be remitted to the State Treasurer for credit to the Tax Commissioner Revolving Fund.

Sec. 4. That section 77-1342, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1342. There is hereby created a fund to be known as the Tax Commissioner Revolving Fund to which shall be credited all money received by the agency for services performed to county and multicounty assessment districts and under the provisions of sections 77-629, 77-1241.09, and 77-1250, which provisions shall be for the purpose of providing funds to be used to develop appraisal manuals and distribute them to the counties, to defray other incidental expenses of the Ad Valorem Advisory Committee, and to engage competent counsel. The county or multicounty assessment district shall be billed by the Tax Commissioner for services rendered. Reimbursements to the Tax Commissioner shall be credited to the fund and expenditures therefrom shall be made only when such funds are available. The Tax Commissioner shall only bill for the actual amount expended in performing the service.

This fund shall, at the close of the--biennium each year, be lapsed to the General Fund, except that no part of the fees received under sections 77-629, 77-1241.09, and 77-1250 shall be so lapsed. Any money in the Tax Commissioner Revolving Fund available for investment shall be invested by the state investment officer pursuant to the provisions of sections 72-1237 to 72-1259.

Sec. 5. This act shall become operative July 1, 1973.

Sec. 6. That original sections 77-629, 77-1241.09, 77-1250, and 77-1342, Reissue Revised Statutes of Nebraska, 1943, are repealed.

Sec. 7. Since an emergency exists, this act shall be in full force and take effect, from and after

its passage and approval, according to law.