

LEGISLATIVE BILL 167

Approved by the Governor April 10, 1981

Introduced by Revenue Committee, Carsten, 2, Chpn.; H. Peterson, 35; Wagner, 41; Newell, 13; Hefner, 19; V. Johnson, 8; Kahle, 37; Burrows, 30

AN ACT relating to interest; to amend sections 31-711.05, 39-1647, 42-358.02, 66-416, 66-621, 66-623, 66-625, 77-631, 77-666, 77-1005, 77-1859, 77-2618, 77-2708, 77-2709, 77-2788, and 77-2794, Reissue Revised Statutes of Nebraska, 1943, and sections 14-517, 14-535, 14-536, 14-537, 14-549, 15-271, 15-734, 15-821, 16-606, 16-622, 16-652, 16-664, 16-666, 16-669, 16-672.07, 16-672.09, 16-6,105, 17-515, 17-920, 17-923, 17-974, 18-406, 19-2404, 19-2418, 19-3316, 31-753, 39-1615, 45-103, 57-919, 77-207, 77-412, 77-1718, 77-1809, 77-1824, 77-1917, 77-2010, and 77-2102, Revised Statutes Supplement, 1980; to change certain provisions relating to rates of interest charged by the state and its political subdivisions on delinquent payments; to change maximum rates for certain bonds; to change a provision for interest on overpayments; to change provisions for interest on judgments; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,

Section 1. Unless otherwise specifically provided, the interest rate assessed on delinquent payments of any taxes or special assessments owing to the State of Nebraska or any political subdivision thereof shall be assessed at a rate of fourteen per cent per annum.

Sec. 2. That section 14-517, Revised Statutes Supplement, 1980, be amended to read as follows:

14-517. Cities of the metropolitan class in the State of Nebraska are hereby authorized and empowered to issue and sell special assessment sewer bonds, said bonds not to exceed two hundred thousand dollars, without a vote of the electors, and to use the proceeds of such bonds for the purpose of constructing or reconstructing storm or sanitary sewers where at least five-sixths of the cost of same will be borne by some agency of the government of the United States of America. All principal and interest of such bonds shall be payable

solely from the proceeds of special assessments levied and collected on real estate within special assessment sewer districts and, as shall be recited in such bonds, such city shall incur no liability, obligation, or indebtedness of any kind or nature thereon, and the city shall not pledge its credit, its general taxing power, or any part thereof to support or pay the same. Such bonds shall be sold or exchanged for not less than the par value thereof and shall bear interest at a rate not to exceed the maximum rate of interest ~~allowed-per-annum under-section-45-104-03~~ specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, payable semiannually. Special assessments levied for the purpose of paying such bonds shall be made payable in ten equal annual installments. The first installment shall be due and delinquent fifty days from the date of levy, the second, one year from date of levy, and a like installment shall be due and delinquent annually thereafter until all such installments are paid. Each of said installments, except such as are paid within fifty days from the date of levy, shall draw interest at a rate not to exceed the maximum rate of interest ~~allowed-per-annum---under---section 45-104-03~~ specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, from date of levy aforesaid until the same shall become delinquent, and after the same shall become delinquent, shall draw interest at a the rate equal-to--the--maximum rate--of--interest--allowed--per--annum---under---section 45-104-03 specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature. Such assessment shall be collected and enforced as in other cases of special assessments. All such special assessments and all interest accruing thereon in any district in which such bonds are issued and sold shall constitute a sinking fund and shall be used solely for the purpose of sinking the interest on the bonds so issued and sold as the same accrues and for paying the principal sum of such bonds at the maturity thereof. All powers herein granted are further and in addition to any other powers which may now have been or hereafter may be conferred upon any such city.

Sec. 3. That section 14-535, Revised Statutes Supplement, 1980, be amended to read as follows:

14-535. As soon as any such contract is let, the city council is thereupon authorized to issue and dispose of bonds of the city in amounts sufficient to pay for the total work to be done under such contract. Unless bonds are disposed of for such purpose, the contract shall not be performed and shall not be binding upon the city. Bonds issued under the provisions hereof shall be

denominated grading bonds, and shall state upon the face thereof the street or part of street to be graded from the proceeds thereof. Such bonds shall be due and payable in five years from date thereof, shall draw interest at a rate not to exceed ~~a rate not to exceed~~ the ~~maximum rate of interest allowed per annum under~~ section 45-101-03 specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, payable semiannually, shall have interest coupons annexed, and shall not be sold or disposed of below par, and the proceeds therefrom shall be used only for the purpose of paying the costs of the grading for which issued. Such bonds may be sold or disposed of in the manner deemed best or advisable. As the work of grading progresses, partial estimates may be allowed and paid and the final estimates paid as soon as allowed.

Sec. 4. That section 14-536, Revised Statutes Supplement, 1980, be amended to read as follows:

14-536. Upon the completion of any such grading, the council shall levy in the manner provided in this act special assessments, to the extent of the benefits to cover the total costs of such grading. Special assessments so levied shall be made payable in five equal annual installments. The first installment shall become due in fifty days from the date of the levy, the second in one year, the third in two years, the fourth in three years, and the fifth in four years. All installments shall draw interest at a rate not to exceed the ~~maximum rate of interest allowed per annum under~~ section 45-101-03 specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, from the time of levy until due, and ~~a the rate equal to the maximum rate of interest allowed per annum under section 45-101-03 specified in section 1 of this act~~, as such rate may from time to time be adjusted by the legislature, whenever such become delinquent. All such special assessments and all interest accruing thereon shall constitute a sinking fund and shall be used only for the purpose of paying the interest on the bonds issued in that connection as the same accrues and of paying the principal sum of the bonds at the maturity thereof.

Sec. 5. That section 14-537, Revised Statutes Supplement, 1980, be amended to read as follows:

14-537. The assessments of special taxes for improving the streets, alleys, sewers, and sidewalks within any improvement district, except where otherwise provided, shall be made as follows: The total cost of improvements shall be levied at one time upon the

property and become delinquent as herein provided. If the total amount is more than one hundred dollars, then it shall become delinquent as follows: One-tenth of the total amount shall be delinquent in fifty days after such levy; one-tenth in one year; one-tenth in two years; one-tenth in three years; one-tenth in four years; one-tenth in five years; one-tenth in six years; one-tenth in seven years; one-tenth in eight years; one-tenth in nine years. Each of said installments except the first shall draw interest at a rate not to exceed the maximum rate of interest allowed-per-annum under-section-45-404-03 specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, from the time of levy aforesaid until the same shall become delinquent, and after the same shall become delinquent, shall draw interest at a the rate equal-to-the-maximum-rate-of--interest--allowed--per-annum-under-section-45-404-03 specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, payable in advance, as in case of other special taxes. Such assessments shall be collected and enforced as in other cases of special assessments.

Sec. 6. That section 14-549, Revised Statutes Supplement, 1980, be amended to read as follows:

14-549. All special assessments except when payable in installments shall be deemed delinquent if not paid within fifty days after the passage and approval of the ordinance levying the same, and interest at a the rate equal-to-the-maximum-rate-of--interest--allowed--per-annum-under-section-45-404-03 specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, payable in advance, shall be paid on all delinquent special assessments from the time the same shall become delinquent.

Sec. 7. That section 15-271, Revised Statutes Supplement, 1980, be amended to read as follows:

15-271. In order to pay the cost required by any purchase, construction, lease, or condemnation of property and equipping of such facilities, or the enlargement of presently-owned facilities, the city may issue revenue bonds to provide the funds for such improvements; Provided, that any such city may not issue revenue bonds under the provisions of sections 15-269 to 15-276 to acquire any privately-owned parking garage or privately-owned commercial parking lot having space for the parking of two hundred or more motor vehicles.

Any ordinance authorizing such revenue bonds may contain such covenants and provisions to protect and

safeguard the security of the holders of such bonds as shall be deemed necessary to assure the prompt payment of the principal thereof and the interest thereon.

Such revenue bonds shall not be sold at discounts exceeding five per cent, and such bonds shall not bear interest in excess of the ~~maximum~~ rate of interest ~~allowed-per-annum-under-section--45-404-03~~ specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature. Such bonds shall be issued for such terms as the ordinance authorizing them shall prescribe but shall not mature later than fifty years after the date of issuance thereof.

Any such revenue bonds which may be issued shall not be included in computing the maximum amount of bonds which the issuing city of the primary class may be authorized to issue under its charter or any statute of this state. If any city has installed or installs on-street parking meters, it may pledge all or any part of the revenue of such parking meters, not previously pledged, as security for the bonds authorized by this section.

Sec. 8. That section 15-734, Revised Statutes Supplement, 1980, be amended to read as follows:

15-734. The owner of property abutting on public streets is hereby primarily charged with the duty of keeping and maintaining the sidewalks thereon in a safe and sound condition, and free from snow, ice, and other obstructions; and in default thereof, upon notice to such abutting property owner as hereinafter provided, such abutting property owner shall be liable for injuries or damages sustained by reason thereof. The city is given general charge, control, and supervision of the streets and sidewalks thereof, and is required to cause to be maintained or maintain the same in a reasonably safe condition. It is given full power to require owners of abutting property to keep and maintain the sidewalks thereof in a safe and sound condition and free from snow, ice, and other obstructions, and to require such abutting property owners to construct and maintain the sidewalks of such material and of such dimensions and upon such grade as may be determined by the council. In case such abutting property owner refuses or neglects, after five days' notice by publication, or in place thereof, personal service of such notice, to so construct or maintain such sidewalk, the city through the proper officers may construct or repair such sidewalk or cause the same to be constructed or repaired, and report the cost thereof to the council, whereupon the council shall assess the same against such abutting property. The

council may receive bids for constructing or repairing any or all such walks, and may let contracts to the lowest responsible bidders for constructing or repairing the same. The contractor or contractors shall be paid therefor from special assessments against the abutting property. The cost of constructing, replacing, repairing, or grading thereof shall be assessed at a regular council meeting by resolution, fixing the cost along abutting property as a special assessment against such property; and the amount charged or the cost thereof, with the vote by yeas and nays, shall be spread upon the minutes. Notice of the time of such meeting of the council and its purpose shall be published once in a newspaper published and of general circulation in the city at least five days before the meeting of the council is to be held, or, in place thereof, personal notice may be given such abutting property owners. Such special assessment shall be known as special sidewalk assessments, and together with the cost of notice, shall be levied and collected as special taxes in addition to the general revenue taxes, and shall be subject to the same penalties and shall draw interest at a rate not to exceed the maximum rate of interest allowed-per-annum under-section-45-404-03 specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, from the date of the levy thereof until satisfied.

Sec. 9. That section 15-821, Revised Statutes Supplement, 1980, be amended to read as follows:

15-821. Special assessments on real estate shall be a lien from the date of the levy, and interest on all unpaid installments shall be payable annually. Such lien shall be perpetual and superior to all other liens upon the property except liens for taxes. In case of sale of any property for such tax or special assessment the same shall be governed by the general revenue law, except as herein otherwise provided, and the rights and limitations shall be the same as in other tax sales; Provided, each installment shall draw interest at a rate not to exceed the maximum rate of interest allowed-per-annum--under section-45-404-03 specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, payable annually, from levy until due; and installments delinquent shall draw interest at a the rate equal-to-the-maximum-rate-of-interest-allowed-per-annum under-section-45-404-03 specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, until paid.

Sec. 10. That section 16-606, Revised Statutes Supplement, 1980, be amended to read as follows:

16-606. The council may assess and levy the whole expense and damage incurred in the creation of any street, avenue, or alley upon the real property fronting upon the same and other property nearby that may be benefited thereby in proportions according to benefits. Such assessments and levy shall be made by resolution, at a regular meeting of the council, and notice of the time of such meeting and that such assessments will be made thereat shall be published in a newspaper in said city ten days before such meeting. Such special taxes shall be due and payable to the city treasurer in thirty days after the assessment and levy. At the time of the next certification to the county clerk for general revenue purposes, such special assessment and levy, so far as not then paid, shall be certified to the county clerk and be put upon the tax list and be collected as other real estate taxes are collected, and paid over to the city treasurer to reimburse the city. Such special taxes shall be a lien on the property upon which assessed and levied from the assessment, and shall bear interest at a rate not to exceed the maximum rate of interest allowed per-annum-under-section-45-101-03 specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, from the time due until paid. The proceedings for widening streets shall be the same as herein provided for creating new streets, and shall apply to the widening of streets, alleys, and avenues.

Sec. 11. That section 16-622, Revised Statutes Supplement, 1980, be amended to read as follows:

16-622. The cost of making such improvements of the streets and alleys within any street improvement district shall be assessed upon the lots and lands in such districts specially benefited thereby in proportion to such benefits. The amounts thereof shall be determined by the mayor and council under the provisions of section 16-615. The assessment of the special tax for the cost of such improvements, except as provided in this section, shall be levied at one time and shall become delinquent in equal annual installments over such period of years, not to exceed twenty, as the mayor and city council may determine at the time of making the levy, the first such installment to become delinquent in fifty days after the date of such levy. Each of said installments, including those for graveling and the construction and replacement of pedestrian walks, plazas, malls, landscaping, lighting systems, and permanent facilities used in connection therewith as hereinafter provided, except the first, shall draw interest at a rate established by the mayor and council not exceeding the maximum rate of interest allowed-per-annum-under--section

~~45-404-03~~ specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, from the time of levy until the same shall become delinquent. After the same shall become delinquent, interest at a the rate equal to the maximum rate of interest allowed per annum under section 45-404-03 specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, shall be paid thereon. Should there be three or more of said installments delinquent and unpaid on the same property the mayor and city council may by resolution declare all future installments on such delinquent property to be due on a future fixed date. The resolution shall set forth the description of the property and the names of its record title owners and shall provide that all future installments shall become delinquent upon the date fixed. A copy of such resolution shall be published one time each week for not less than twenty days in a legal newspaper of general circulation published in the city and after the fixed date such future installments shall be deemed to be delinquent and the city may proceed to enforce and collect the total amount due and all future installments. As to assessments for graveling alone and without guttering or curbing, one-third of the total amount assessed against each lot or parcel of land shall become delinquent in fifty days after the date of the levy of the same, one-third in one year, and one-third in two years.

Sec. 12. That section 16-652, Revised Statutes Supplement, 1980, be amended to read as follows:

16-652. The cost of grading the streets and alleys within any such grading district shall be assessed upon the lots and lands specially benefited thereby in such district in proportion to such benefits, to be determined by the mayor and council under the provisions of section 16-615. The assessment of special taxes for grading purposes herein provided for shall be levied at one time and shall become delinquent as follows: One-fifth of the total amount shall become delinquent in fifty days after such levy; one-fifth in one year; one-fifth in two years; one-fifth in three years; one-fifth in four years. Each of said installments, except the first, shall draw interest at a rate not to exceed the ~~maxium~~ maximum rate of interest ~~allowed per annum under section 45-404-03 specified in section 1 of this act~~, as such rate may from time to time be adjusted by the Legislature, from the time of the levy aforesaid until the same shall become delinquent; and, after the same shall become delinquent, interest at a the rate equal to the maximum rate of interest allowed per annum

under section 45-101-03 specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, shall be paid thereon, as in the case of other special taxes. The cost of grading the intersections of streets and spaces opposite alleys in any such district shall be paid by the city out of the general fund of such city.

Sec. 13. That section 16-664, Revised Statutes Supplement, 1980, be amended to read as follows:

16-664. Such city shall have power to provide for the laying of permanent sidewalks. Upon the petition of any freeholder who desires to build such a permanent sidewalk, the mayor and council may order the same to be built, and that the cost of the same until paid shall be a perpetual lien upon the real estate along which the freeholder desires such sidewalk to be constructed, and the city may assess and levy the costs of same against such real estate in the manner provided by law. The total cost of the building of the permanent sidewalk shall be levied at one time upon the property along which such permanent sidewalk is to be built, and become delinquent as herein provided: One-seventh of the total cost shall become delinquent in ten days after such levy; one-seventh in one year; one-seventh in two years; one-seventh in three years; one-seventh in four years; one-seventh in five years; one-seventh in six years. Each of such installments, except the first, shall draw interest at the a rate of not exceeding the maximum rate of interest ~~allowed per annum under section 45-101-03~~ specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, from the time of the levy aforesaid, until the same shall become delinquent; and after the same shall become delinquent interest at a the rate equal to the maximum rate of interest allowed per annum under section 45-101-03 specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, shall be paid thereon as in the case of other special taxes. The council shall pay for the building of such permanent sidewalk out of the general fund. The mayor and council may pass an ordinance to carry into effect the provisions of this section.

Sec. 14. That section 16-666, Revised Statutes Supplement, 1980, be amended to read as follows:

16-666. Assessments made under sections 16-250 and 16-665 shall be made and assessed in the following manner:

(1) Such assessments shall be made by the council at any meeting by a resolution fixing the costs of the construction or repair of such work along the lot adjacent thereto as a special assessment thereon, the amount charged against the same, which, with the vote thereon by yeas and nays, shall be spread at length upon the minutes; and notice of the time of holding such meeting and the purpose for which it is to be held shall be published in some newspaper published and of general circulation in the city at least ten days before the same shall be held, or in lieu thereof, personal service may be had upon persons owning or occupying property to be assessed;

(2) All such assessments shall be known as special assessments for improvements, and with the cost of notice shall be levied and collected as a special tax, in addition to the taxes for general revenue purposes, subject to the same penalties and collected in like manner as other city taxes; but such special assessment shall draw interest at a rate not to exceed the maximum rate of interest ~~allowed--per--annum---under---section 45-104-03~~ specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature; and the same shall be certified to the county clerk at the same time as the next certification for general revenue purposes.

Sec. 15. That section 16-669, Revised Statutes Supplement, 1980, be amended to read as follows:

16-669. The assessment of special taxes for sewer mains or water mains so provided for and constructed shall be levied at one time and shall become delinquent in equal annual installments over such period of years of not less than four years and not more than ten years as the mayor and council may determine at the time of making the levy. The first installment shall become delinquent fifty days after the making of such levy. Each of said installments, except the first, shall draw interest from the time of such levy until they shall become delinquent. After the same become delinquent, interest at a the rate equal--to--the--maximum--rate--of interest--allowed--per--annum--under--section--45-104-03 specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, shall be paid thereon, until the same is collected and paid. Such special taxes shall be collected and enforced as in cases of other special taxes and shall be a lien on said real estate from and after the date of the levy thereof. Should there be three or more of said installments delinquent and unpaid on the same property the mayor and city council may by resolution declare all future

installments on such delinquent property to be due on a future fixed date. The resolution shall set forth the description of the property and the names of its record title owners and shall provide that all future installments shall become delinquent upon the date fixed. A copy of such resolution shall be published one time each week for not less than twenty days in a legal newspaper of general circulation published in the city and after the fixed date such future installments shall be deemed to be delinquent and the city may proceed to enforce and collect the total amount due and all future installments.

Sec. 16. That section 16-672.07, Revised Statutes Supplement, 1980, be amended to read as follows:

16-672.07. The hearing on the proposed assessments shall be held by the mayor and city council sitting as a board of adjustment and equalization, at the time and place specified in such notice which shall not be less than twenty days nor more than thirty days after the date of the first publication, unless adjourned. Such session may be adjourned, with provisions for proper notice of such adjournment. At such meeting, the proposed assessment shall be adjusted and equalized with reference to benefits resulting from the improvement and shall not exceed such benefits; Provided, if any special assessment be payable in installments, each installment shall draw interest payable annually or semiannually from the date of levy until due. Any delinquent installments shall draw interest at a the rate equal--to--the--maximum rate--of--interest--allowed--per--annum--under--section 45-104-03 specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, from the date of delinquency until paid.

Sec. 17. That section 16-672.09, Revised Statutes Supplement, 1980, be amended to read as follows:

16-672.09. All special assessments provided for in section 16-672.08 shall become due in fifty days after the date of levy and may be paid within that time without interest, but if not so paid, they shall bear interest at the rate set by the city council until delinquent. Such assessments shall become delinquent in equal annual installments over such period of years as the mayor and city council may determine at the time of making the levy. Delinquent installments shall bear interest at a the rate equal-to-the-maximum-rate--of--interest--allowed per-annum-under-section-45-104-03 specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, until paid and shall be collected in the usual manner for the collection of

general taxes and shall be subject to the same penalties.

Sec. 18. That section 16-6,105, Revised Statutes Supplement, 1980, be amended to read as follows:

16-6,105. As an alternative to spending surplus funds as provided in section 16-6,104, or to pay for part of any such construction, the mayor and council may issue revenue bonds. Such revenue bonds shall not impose any general liability upon the municipality but shall be secured by the revenue received by the municipality for the operation of the sanitary sewer system or water works system, and the amount of connection fees collected by the municipality for connections to such sanitary sewer mains or water mains. Such revenue bonds shall be sold for not less than par and bear interest at a rate not to exceed the ~~maximum rate of interest allowed-per-annum under-section-45-101-03~~ specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature. The amount of such revenue bonds, either issued or outstanding, shall not be included in computing the maximum amount of bonds which the municipality may be authorized to issue under its charter or any statute of this state.

Sec. 19. That section 17-515, Revised Statutes Supplement, 1980, be amended to read as follows:

17-515. (1) All such assessments, except for paving, repaving, construction of malls and plazas, and the landscaping and permanent facilities thereof, graveling, or curbing and guttering, shall draw interest until the same become delinquent, at a rate set by the city council or board of trustees from the date of levy, and shall become delinquent on the first day of May subsequent to the date of levy, and shall thereafter draw interest at a rate not exceeding the ~~maximum rate of interest allowed-per-annum-under-section-45-101-03~~ specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature.

(2) Such assessments for paving, repaving, construction of malls and plazas, and the landscaping and permanent facilities thereof, or curbing and guttering shall become delinquent in equal annual installments over such period of years, not to exceed fifteen, as the council or board of trustees may determine at the time of making the levy, the first such equal installment to become delinquent in fifty days after the date of such levy.

(3) As to such assessments for graveling, one-third of the total amount assessed against each lot

or parcel of land shall become delinquent in fifty days after the date of such levy; one-third in one year; and one-third in two years.

(4) Each of the installments, referred to in subsections (2) and (3) of this section, except the first, shall draw interest at a rate set by the city council or board of trustees, from the time of the aforesaid levy until the same shall become delinquent; and after the same becomes delinquent, interest at a the rate equal to the maximum rate of interest allowed per annum under section 45-101-03 specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, shall be paid thereon. Should there be three or more of such installments delinquent and unpaid on the same property, the city council or board of trustees may by resolution declare all future installments on such delinquent property to be due on a fixed future date. All of such installments may be paid at one time on any lot or land within fifty days from the date of the levy without interest and, if so paid, such lot or land shall be exempt from any lien or charge therefor.

Sec. 20. That section 17-920, Revised Statutes Supplement, 1980, be amended to read as follows:

17-920. The hearing on the proposed assessment shall be held by the city council or village board, sitting as a board of adjustment and equalization, at the time specified in such notice which shall be not less than twenty days nor more than thirty days after the date of first publication unless adjourned. Such session may be adjourned, with provisions for proper notice of such adjournment. At such meeting, the proposed assessment shall be adjusted and equalized with reference to benefits resulting from the improvement and shall not exceed such benefits; Provided, if any special assessment be payable in installments, each installment shall draw interest payable semiannually or annually from the date of levy until due. Such delinquent installments shall draw interest at a the rate equal to the maximum rate of interest allowed per annum under section 45-101-03 specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, until paid.

Sec. 21. That section 17-923, Revised Statutes Supplement, 1980, be amended to read as follows:

17-923. All special assessments provided for in section 17-921 shall become due in fifty days after the date of the levy and may be paid within that time without interest, but if not so paid they shall bear interest

thereafter until delinquent. Such assessment shall become delinquent in equal annual installments over such period of years as the council or board of trustees may determine at the time of making the levy. Delinquent installments shall bear interest at the rate equal to the maximum rate of interest allowed per annum under section 45-101-03 specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, until paid and shall be collected in the usual manner for the collection of taxes.

Sec. 22. That section 17-974, Revised Statutes Supplement, 1980, be amended to read as follows:

17-974. Such assessments shall become delinquent in equal annual installments over such period of years, not to exceed ten, as the governing body may determine at the time of making the levy, the first such equal installment to become delinquent in fifty days after the date of such levy. Each of such installments, except the first, shall draw interest at a rate not exceeding the maximum rate of interest allowed per annum under section 45-101-03 specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, payable annually, from the time of the levy until the same shall become delinquent, and after the same becomes delinquent, interest at the rate equal to the maximum rate of interest allowed per annum under section 45-101-03 specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, shall be paid thereon. All of such installments may be paid at one time on any lot or land within fifty days from the date of the levy without interest and, if so paid, such lot or land shall be exempt from any lien or charge therefor.

Sec. 23. That section 18-406, Revised Statutes Supplement, 1980, be amended to read as follows:

18-406. The special tax provided in section 18-405 shall be paid in ten installments; the first installment, or one-tenth of said tax, shall become due and delinquent fifty days after the date of levy; and one-tenth of said tax shall become due and delinquent each year thereafter, counting from the date of levy, for nine years. The said special tax shall bear interest at a rate not to exceed the maximum rate of interest allowed per annum under section 45-101-03 specified in section 1 of this act, as such rate may from time to time be adjusted by the legislature, prior to delinquency, and at the rate equal to the maximum rate of interest allowed per annum under section 45-101-03 specified in section 1 of this act, as such rate may from time to time be

adjusted by the legislature, after delinquency; except that in the case of metropolitan utilities districts, special taxes assessed by them shall bear interest at the rate of not less than three per cent nor more than six per cent per annum prior to delinquency, as determined from time to time by the board of directors thereof, and seven per cent per annum after delinquency. Prior to the levy of said special tax as provided in section 18-405, the same shall be equalized in the same manner as provided by law for the equalization of special assessments levied in such cities, villages, and the metropolitan city within such metropolitan water district or utilities district respectively.

Sec. 24. That section 19-2404, Revised Statutes Supplement, 1980, be amended to read as follows:

19-2404. The assessment of special taxes for sanitary sewer extension mains or water extension mains so provided for and constructed shall be levied at one time and shall become delinquent in equal annual installments over a period of years of not less than four years and not more than ten years as the mayor and council or chairperson and board of trustees may determine at the time of making the levy. The first installment shall become delinquent fifty days after the making of such levy. Subsequent installments shall become delinquent on the anniversary date of the levy. Each of said installments, except the first, shall draw interest at the rate set by the city council or board of trustees, as the case may be, from the time of such levy until they shall become delinquent; and after the same become delinquent, interest at a the rate equal--to--the maximum-rate-of-interest-allowed-per-annum-under--section 45-404-03 specified in section 1 of this act, as such rate may from time to time be adjusted by the legislature, shall be paid thereon until the same are collected and paid. Such special taxes shall be collected and enforced as in the case of general municipal taxes and shall be a lien on said real estate from and after the date of the levy thereof. Should there be three or more of such installments delinquent and unpaid on the same property, the mayor and city council or the chairperson and board of trustees as the case may be may by resolution declare all future installments on such delinquent property to be due on a future fixed date. The resolution shall set forth the description of the property and the names of its record title owners and shall provide that all future installments shall become delinquent upon the date fixed. A copy of such resolution shall be published one time in a legal newspaper of general circulation published in the municipality and after the fixed date such future

installments shall be deemed to be delinquent and the municipality may proceed to enforce and collect the total amount due including all future installments.

Sec. 25. That section 19-2418, Revised Statutes Supplement, 1980, be amended to read as follows:

19-2418. The mayor and council or board of trustees shall levy assessments on the lots and parcels of land abutting on or adjacent to the sidewalk improvements especially benefited thereby in such district in proportion to the benefits, to pay the cost of such improvement. All assessments shall be a lien on the property on which levied from the date of the levy until paid. The assessment of the special tax, for the sidewalk improvement, shall be levied at one time and shall become delinquent as follows: One-seventh of the total assessment shall become delinquent in ten days after such levy; one-seventh in one year; one-seventh in two years; one-seventh in three years; one-seventh in four years; one-seventh in five years; and one-seventh in six years. Each of such installments, except the first, shall draw interest at the rate of not exceeding the ~~maximum rate of interest allowed per annum under section 45-404-03~~ specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, from the time of the levy until the same shall become delinquent; and after the same shall become delinquent, interest at ~~a the rate equal to the maximum rate of interest allowed per annum under section 45-404-03~~ specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, shall be paid thereon as in the case of other special taxes. All such assessments shall be made and collected in accordance with the procedure established for paving assessments for the particular city or village.

Sec. 26. That section 19-3316, Revised Statutes Supplement, 1980, be amended to read as follows:

19-3316. Special assessments levied pursuant to section 19-3315 shall become due in fifty days after the date of such levy and shall become delinquent in one or more installments over a period of not to exceed twenty years, in such manner as the mayor and city council shall determine at the time of making the levy. The first installment may become delinquent in fifty days after the date of levy if so specified by the mayor and the city council. Each of such installments shall draw interest before due date of not more than the ~~maximum rate of interest allowed per annum under section 45-404-03~~ specified in section 1 of this act, as such rate may from

time to time be adjusted by the Legislature, and after delinquency at a ~~the rate equal to the maximum rate of interest allowed per annum under section 45-101-03~~ specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, as the mayor and city council shall determine at the time the levy shall be made: Provided, that any installment may be paid within fifty days of the date of such levy without interest being charged thereon. Should there be three or more of such installments delinquent and unpaid on the same property, the mayor and city council may by resolution declare all future installments on such delinquent property to be due on a future fixed date. The resolution shall set forth the description of the property and the name of its record title owner and shall provide that all future installments shall become delinquent upon such fixed date. A copy of such resolution shall be published one time each week for not less than twenty days in a legal newspaper of general circulation published in the city and after the fixed date such future installments shall be deemed to be delinquent and the city may proceed to enforce and collect the total amount due and all future installments. Except as otherwise provided, all special assessments levied under section 19-3315 shall be liens on the property and shall be certified for collection and be collected in the same manner as special assessments made for improvements in street improvement districts in the city are collected.

Sec. 27. That section 31-711.05, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

31-711.05. All special assessments herein provided for shall become due fifty days after date of levy and may be paid within that time without interest but if not so paid shall bear interest at the a rate of seven-per-cent-per-annum-until-delinquent set by the district, not to exceed the rate specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature. Such assessments shall become delinquent in equal annual installments over such period of years, not exceeding ten, as the board of trustees may determine at the time of making the levy. Delinquent installments shall bear interest at the rate of nine-per-cent-per-annum-until-paid specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature.

Sec. 28. That section 31-753, Revised Statutes Supplement, 1980, be amended to read as follows:

31-753. All special assessments provided for in section 31-739 shall become due in fifty days after the date of the levy and may be paid within that time without interest, but if not so paid they shall bear interest thereafter at the rate of ten per cent per annum until delinquent. Such assessments shall become delinquent in equal annual installments over such periods of years, not exceeding ten, as the board of trustees may determine at the time of making the levy. Delinquent installments shall bear interest at the rate of ~~twelve per cent per annum set by the district, which such rate shall exceed by at least two per cent per annum the rate set by the district on such installments before delinquency, and such rate shall not exceed the rate specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature,~~ until paid and shall be collected in the usual manner for the collection of taxes. If three or more installments shall be delinquent, the board of trustees may declare all of the remaining installments to be at once delinquent and such installments declared delinquent shall bear interest at the same rate as other delinquent installments specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, until paid and may be collected the same as other delinquent installments may be collected.

Sec. 29. That section 39-1615, Revised Statutes Supplement, 1980, be amended to read as follows:

39-1615. One-tenth of the total amount assessed against each lot or parcel of land shall become delinquent in fifty days after the date of such levy; one-tenth in one year; one-tenth in two years; one-tenth in three years; one-tenth in four years; one-tenth in five years; one-tenth in six years; one-tenth in seven years; one-tenth in eight years; and one-tenth in nine years, unless a different number of yearly payments shall be fixed by the board of trustees as permitted under section 39-1626. Each of such installments, except the first, shall draw interest at the a rate of not exceeding the maximum rate of interest ~~allowed per annum under section 45-494-03 specified in section 1 of this act,~~ as such rate may from time to time be adjusted by the Legislature, payable annually, from the time of the levy, provided for by sections 39-1631 to 39-1636, until the same shall become delinquent; and after the same becomes delinquent, interest at a ~~the rate equal to the maximum rate of interest allowed per annum under section 45-494-03 specified in section 1 of this act,~~ as such rate may from time to time be adjusted by the Legislature, shall be paid thereon from the date the same is delinquent until paid; Provided, all of the

installments may be paid at one time on any lot or land within fifty days from the date of such levy without interest. If so paid within fifty days, such lot or land shall be exempt from any lien or charge therefor.

Sec. 30. That section 39-1647, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

39-1647. On completion and acceptance of the improvement the engineer in charge shall make and file with the county clerk a statement of the complete cost of the improvements including interest accruing on the progress warrants. The board with the assistance of the advisory committee and special counsel and engineer in charge shall determine what part of said costs shall be specially assessed to the property in the district and prepare a proposed schedule of assessments against all properties in the district deemed specially benefited by the improvements. Any land in the district may be specially assessed for the amount it is specially benefited, even though the property does not adjoin the road improved. The board shall fix a time and place when it will sit as a board of adjustment and equalization and give notice thereof by publication on the same day of each week for two consecutive weeks immediately prior to the meeting in a newspaper of general circulation in the county and by mailing a copy of said notice to each record owner of property proposed to be specially assessed. At the meeting the board shall equalize and levy the special assessments. All special assessments provided for in this section shall be a lien on the property from date of levy and shall become due fifty days after date of levy and may be paid within that time without interest but if not so paid they shall bear interest thereafter at the rate specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, of seven-per-cent-per-annum until delinquent. Such assessments shall become delinquent in equal annual installments over a period of not to exceed ten years as the board may determine at the time of making the levy. Delinquent installments shall bear interest at the rate specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, of nine-per-cent-per-annum until paid and shall be collected in the usual manner for the collection of taxes.

Sec. 31. That section 42-358.02, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

42-358.02. All delinquent permanent child support payments shall draw interest at the rate of ~~nine per-cent-per-annum~~ specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, from the date they become delinquent, and the interest shall be collected the same as the support payments upon which the interest accrues.

Sec. 32. That section 45-103, Revised Statutes Supplement, 1980, be amended to read as follows:

45-103. Interest on all decrees and judgments for the payment of money shall be from the date of the rendition thereof at the rate of ~~twelve-dollars--for--the period-commencing-on-March-19,--1980,--through--August--31,--1983,--and--at--the--rate--of--eight--dollars--commencing--on--September--1,--1983,--upon--each--one--hundred--dollars--annually~~ specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature until the same shall be paid; Provided, if said such judgment or decree shall be founded upon any contract, either verbal or written, by the terms of which a greater rate of interest, not exceeding the amount allowed by law, than ~~twelve-per-cent-for-the-period-commencing-on-March-19,--1980,--through--August--31,--1983,--and--then--eight--per--cent--per--annum--commencing--on--September--1,--1983~~ the rate specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, shall have been agreed upon, the rate of interest upon such judgment or decree shall be the same as provided for by the terms of the contract upon which the same was founded.

Sec. 33. That section 57-919, Revised Statutes Supplement, 1980, be amended to read as follows:

57-919. (1) All money collected by the Tax Commissioner or the commission or as civil penalties under the provisions of sections 57-901 to 57-921 shall be remitted to the State Treasurer for deposit in a special fund to be known as the Oil and Gas Conservation Fund. Expenses incident to the administration of sections 57-901 to 57-921 shall be paid out of the Oil and Gas Conservation Fund. Any money in the Oil and Gas Conservation Fund available for investment shall be invested by the state investment officer pursuant to the provisions of sections 72-1237 to 72-1259.

(2) There is hereby levied and assessed on the value at the well of all oil and gas produced, saved, and sold or transported from the premises in Nebraska where produced a charge not to exceed four mills on the dollar. The commission shall by order fix the amount of such charge in the first instance and may, from time to time,

reduce or increase the amount thereof as, in its judgment, the expenses chargeable against the Oil and Gas Conservation Fund may require; Provided, that the amounts fixed by the commission shall not exceed the limit hereinabove prescribed. It shall be the duty of the Tax Commissioner to make collection of such assessments. The persons owning an interest, working interest, royalty interest, payments out of production, or any other interest, in the oil and gas, or in the proceeds thereof, subject to the charge hereinabove provided for shall be liable to the producer for such charge in proportion to their ownership at the time of production. The producer shall, on or before the last day of the month next succeeding the month in which the charge was assessed, file a report or return in such form as prescribed by the commission and Tax Commissioner together with all charges due; Provided, that in the event of a sale of oil or gas within this state the purchaser shall file this report or return together with any charges then due. If the final filing date falls on a Saturday, Sunday, or legal holiday, the next secular or business day shall be the final filing date. Such reports or returns shall be considered filed on time if postmarked before midnight of the final filing date; Provided, that for good cause reasonable extensions of time for filing may be granted, but not to exceed ten days in the aggregate for any one return. Any such charge not paid within the time herein specified shall bear interest at the rate of one per cent per month specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, from the date of delinquency until paid, and such charge together with the interest shall be a lien upon the oil or gas against which the same is levied and assessed. The person remitting the charge as provided in this section is hereby authorized, empowered, and required to deduct from any amounts due the persons owning an interest in the oil and gas or in the proceeds thereof at the time of production the proportionate amount of such charge before making payment to such persons. This subsection shall apply to all lands in the State of Nebraska, anything in section 57-920 to the contrary notwithstanding; Provided, that there shall be exempted from the charge hereinabove levied and assessed the following: (a) The interest of the United States of America and the interest of the State of Nebraska and the political subdivisions thereof in any oil or gas or in the proceeds thereof; (b) the interest of any Indian or Indian tribe in any oil or gas or in the proceeds thereof, produced from land subject to the supervision of the United States; and (c) oil and gas used in producing operations or for repressuring or recycling purposes. All money so collected shall be remitted to the State Treasurer for credit to the Oil and Gas Conservation Fund

and shall be used exclusively to pay the costs and expenses incurred in connection with the administration and enforcement of the provisions of sections 57-901 to 57-921.

Sec. 34. That section 66-416, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

66-416. (1) (a) If any motor vehicle fuel tax is not paid when due, the amount of such tax, including any interest or penalty, together with any costs that may accrue in addition thereto, shall be a lien in favor of the State of Nebraska upon all property and rights to property, whether real or personal, belonging to any person liable for the tax. All delinquent payments due the state shall draw interest at the rate of one per cent per month or any part thereof specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, from date of delinquency.

(b) (i) The Tax Commissioner may, within three years after the amount is due, file for record with the appropriate county official a certificate specifying the amount of tax, interest, penalty, and costs due, the name and address of the person liable for the tax as it last appears on the records of the Tax Commissioner, and the fact that the Tax Commissioner has complied with the provisions of the motor vehicle fuel law in the determination of the amount required to be paid.

(ii) When the certificate provided for in subdivision (b) (i) of this section is filed with the register of deeds it shall constitute notice of such lien upon all real property of such person liable for the tax located in such county from the time of filing to all subsequent creditors and purchasers.

(iii) When the certificate provided for in subdivision (b) (i) of this section is filed with the county clerk it shall constitute notice of such lien upon all personal property of such person liable for the tax located in such county from the time of filing to all subsequent creditors.

(c) (i) Upon the filing of a certificate, the appropriate county official shall enter the same in the alphabetical state tax lien index, showing on one line the name and residence of the person liable named in such notice, the Tax Commissioner's serial number of such certificate, the date and hour of filing, and the amount due. The fee for filing and indexing each certificate of lien shall be one dollar. All such certificates of lien

shall be retained in numerical order in a file designated state tax lien notices; Provided, that in offices filing by the roll form of microfilm pursuant to section 23-1517.01, the original certificates need not be retained.

(ii) When a certificate of discharge of any tax lien issued by the Tax Commissioner is filed in the office where the notice of lien is filed, the appropriate county official shall enter the same with the date of filing in the state tax lien index on the line where notice of the lien so discharged is entered, and shall file the certificate of discharge with the notice of lien. The fee for filing and indexing each certificate of discharge shall be fifty cents.

(d) From the time of the filing for record, the amount required to be paid together with interest and penalty shall constitute a lien upon all property in the county owned by the person or afterwards and before the lien expires acquired by him or her. The lien shall have the force, effect, and priority of a judgment lien and shall continue for five years from the time of the filing of the certificate unless sooner released or otherwise discharged.

(e) The lien may, within five years from the date of filing of the certificate or within five years from the date of the last extension of the lien in the manner provided in this subdivision, be extended by filing for record a new certificate with the appropriate county official of any county, and from the time of such filing the lien shall be extended to the property in such county for five years, unless sooner released or otherwise discharged. The fee for filing and indexing each new certificate shall be one dollar.

(f) The Tax Commissioner may at any time upon the request of the person liable release all or any portion of the property subject to any lien provided for in this section from the lien or subordinate the lien to other liens and encumbrances if he or she determines that the amount, interest, penalties, and costs have been paid or are secured sufficiently by a lien on other property or that the release or subordination of the lien will not jeopardize the collection of the amount, interest, penalties, and costs. The fee for filing and indexing each certificate of release shall be one dollar.

(g) The register of deeds and the county clerk of each county shall each bill the Tax Commissioner on a quarterly basis for fees for documents filed by him or her for the Tax Commissioner.

(h) A certificate by the Tax Commissioner to the effect that any property has been released from the lien, or that the lien has been subordinated to other liens and encumbrances, shall be conclusive evidence that the property has been released or that the lien has been subordinated as provided in the certificate.

(2) (a) At any time within three years after any amount of motor vehicle fuel tax to be collected under the provisions of motor vehicle fuel law becomes due and payable or within five years after the last recording of a certificate under subsection (1) of this section, the Tax Commissioner may bring an action in the courts of this state or any other state, or of the United States, in the name of the people of the State of Nebraska, to collect the amount delinquent together with penalties and interest.

(b) The Attorney General shall prosecute the action, and the rules of civil procedure relating to service of summons, pleadings, proofs, trials, and appeals shall be applicable to the proceedings.

(c) In the action a writ of attachment may issue, and no bond or affidavit previous to the issuing of the attachment shall be required.

(d) In the action a certificate by the Tax Commissioner showing the delinquency shall be prima facie evidence of the determination of such tax or the amount of such tax, the delinquency of the amounts set forth, and of the compliance by the Tax Commissioner with all the provisions of the motor vehicle fuel law in relation to the computation and determination of the amounts.

(3) To enforce collection of any motor vehicle fuel tax not paid when due, the Tax Commissioner may make demand upon the security filed on behalf of the person liable for the tax, together with any interest, penalties, and costs thereon.

(4) The Tax Commissioner is authorized to abate the unpaid portion of the assessment of any tax, or other liability in respect thereof, if he or she determines under uniform rules prescribed by him or her that the administration and collection costs involved would not warrant collection of the amount due.

(5) The methods of enforcement provided in this section shall be fully independent so that pursuit of any one method shall not be conditioned upon pursuit of any other, nor shall pursuit of any one method in any way affect or limit the right of the Tax Commissioner to

subsequently pursue any of the other methods of enforcement.

Sec. 35. That section 66-621, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

66-621. In the event any special fuel dealer refuses, neglects, or fails to file a return, as required by the provisions of sections 66-601 to 66-640, or refuses, neglects, or fails to pay in whole the tax provided in section 66-605 within the time prescribed for the filing of each return or the payment of such tax such dealer shall forfeit as a penalty the collection fee to which such dealer is entitled with respect to the collection and remission of such tax on special fuels pursuant to section 66-605.01. The amount of the penalty in no case shall be less than twenty-five dollars. The motor fuel tax administrator may in his or her discretion waive any and all penalties incurred upon sufficient showing by the licensee that such penalties should be waived. All delinquent payments due the state shall draw interest at the rate of ~~one per cent per month or any part thereof~~ specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, from date of delinquency.

Sec. 36. That section 66-623, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

66-623. If it be determined by the motor fuel tax administrator that the tax reported by any special fuel dealer is deficient, he or she shall proceed to assess the deficiency on the basis of information available to him or her. Interest shall be added to this deficiency at the rate of ~~one per cent per month or fraction thereof~~ specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, from the date the return was due.

Sec. 37. That section 66-625, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

66-625. If any special fuel dealer shall file a false or fraudulent return, with the intent to evade all or any part of the tax imposed by section 66-605, there shall be added to the amount of deficiency, as determined by the motor fuel tax administrator, a penalty equal to fifty per cent of the deficiency together with interest at the rate of ~~one per cent per month or fraction thereof~~ specified in section 1 of this act, as such rate

may from time to time be adjusted by the Legislature, on such deficiency from the date such tax was due to the date of payment, in addition to all other penalties prescribed by law.

Sec. 38. That section 77-207, Revised Statutes Supplement, 1980, be amended to read as follows:

77-207. All delinquent taxes shall draw interest at a rate equal to the maximum rate of interest allowed per annum under section ~~45-104-03~~ 1 of this act, as such rate may from time to time be adjusted by the Legislature, from the date they become delinquent, and the interest shall be collected the same as the tax upon which the interest accrues.

Sec. 39. That section 77-412, Revised Statutes Supplement, 1980, be amended to read as follows:

77-412. The county assessor shall have the power to change the reported valuation of any item of property in the return of any taxpayer to conform such valuation to what the assessor deems to be its actual value. The taxpayer may appeal the action of the county assessor in the same manner as provided in this section for the appeal of assessment and valuation in the case of omitted property or where the taxpayer failed to file a return. Notice that a change has been made shall be given to the taxpayer in the same manner provided in this section for notice and hearing for property omitted or for a return which has not been filed.

In every case where the county assessor shall discover that a taxpayer has failed, neglected, or refused to make out and deliver to the county assessor or any of his or her assistants, the statement of all personal property which he or she is required to list for taxation under section 77-1229 or as required by any other law, and in every case where the county assessor from any source, including but not limited to examining and checking the returns of personal property, the investigation, examination, and inspection of property of the taxpayer and from the examination of the taxpayer under oath as to his or her books, records, and papers, shall find that any personal property was omitted or not returned for taxation during the current taxing period and the three previous taxing periods or any taxing period included therein, the county assessor shall proceed to list and value such property for taxation. Such property shall be taxed at the same rate as imposed upon the property in the governmental subdivision of the State of Nebraska in which the property should have been returned for taxation. To such tax shall be added a

penalty of fifty per cent of the tax due. The county assessor shall send a notice by first-class mail to the last-known address of the taxpayer, advising the taxpayer of the action of the county assessor, of the rate of tax to be applied and the rate of penalties, and that interest at the rate of ~~eleven per cent~~ specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, will be assessed thereon from the date of delinquency until paid. The form of such notice shall be as prescribed by the Tax Commissioner. The notice shall advise the taxpayer of his or her right to appeal the action of the county assessor to the county board of equalization, and shall advise the taxpayer that if the taxpayer does not appeal the action of the county assessor to the county board of equalization the taxpayer shall not be deemed to have waived his or her right to appeal the imposition of the penalties pursuant to the provisions of section 77-1320.05. The action of the county assessor shall become final unless the taxpayer files a notice of intention to appeal the action of the county assessor with the county board of equalization within ten days of the date the notice is mailed by the county assessor. Upon the filing of a notice of intent to appeal the action of the county assessor, the county board of equalization shall set a date for hearing and give the taxpayer ten days' notice of such hearing by first-class mail. The county board of equalization shall make its determination as to whether the property is taxable and properly valued within ten days after the date of the hearing and shall immediately notify the county assessor of its action. The county assessor shall notify the taxpayer of the action of the county board of equalization, that taxes, interest, and penalties will be levied accordingly, that the action of the county board of equalization may be appealed to the district court, and that application for waiver of all or part of the penalty may be made pursuant to section 77-1320.05. The form of the notice shall be as prescribed by the Tax Commissioner. Taxes and penalties assessed for the current year, if not delinquent, shall be certified to the county treasurer and collected as if the property had been properly reported for taxation, except that separate tax statements may be sent out. Taxes and penalties assessed for the current year, if delinquent, and taxes and penalties assessed for prior years shall be certified to the county treasurer and the taxes and penalties shall be due and collectible immediately upon certification. Collection procedures shall be started immediately, regardless of provisions of other statutes to the contrary. Appeal de novo may be taken from the decision of the county board of equalization to the district court of the county in which the assessment is made upon

receipt of notice of the action of the county board of equalization in the manner provided for by sections 77-1510 and 77-1511.

Sec. 40. That section 77-631, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-631. In the event that the taxes levied, as provided in section 77-629, shall not have been paid on or before December 1 of the year in which levied, they shall become delinquent and shall bear interest thereafter at the rate ~~of ten per cent per annum; and--if specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature.~~ If such taxes and interest due thereon shall not have been paid on February 1 following the levy thereof, the Tax Commissioner shall collect the same by distress and sale of any property belonging to such delinquent owner in the same manner as is required of county treasurers in like cases.

Sec. 41. That section 77-666, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-666. The State Board of Equalization and Assessment shall transmit to the several county assessors, or to the county clerks where they are ex officio county assessors or in counties having unit tax ledgers which are prepared by the county clerks, as soon as practicable after its final action as a board, the proper assessment rolls as corrected, and such valuations shall be the basis of the taxation of such companies and property by or on behalf of the several cities and villages. The levies of taxes shall be extended upon the next tax lists for such cities and villages by the county assessors or county clerks, as provided in this section, and shall be computed for each city and village, using the rate of the general levies for municipal purposes applicable to all property in such city or village. From and after the date of levy, such taxes shall be and remain a first and paramount lien upon the property taxed until the same shall be paid. All taxes provided for by sections 77-637 to 77-675 shall become delinquent at the same time, and draw interest from delinquency at the same rate specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, as other general taxes in the same city or village.

Sec. 42. That section 77-1005, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1005. The Tax Commissioner shall certify to the State Treasurer the names of the owners of such vehicles and the several amounts of taxes levied under the provisions of sections 77-1001 to 77-1006. In the event that the taxes levied as provided in said sections are not paid on or before December 1 of the year in which levied, they shall become delinquent and shall bear interest thereafter at the rate of ~~nine per cent per annum specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature.~~ If such taxes and the interest due thereon have not been paid on February 1 following the levy thereof, the Tax Commissioner shall collect the same by distress and sale of any property belonging to such delinquent owner in the same manner as is required by county treasurers in like cases. The distress warrant may be served by any sheriff, any member of the Nebraska State Patrol, or any person specially authorized by the Tax Commissioner to serve the same. The order or certificate of the Tax Commissioner in such cases shall be sufficient authority therefor.

Sec. 43. That section 77-1718, Revised Statutes Supplement, 1980, be amended to read as follows:

77-1718. On or before October 1 of each year, the county treasurer must issue and deliver to the sheriff of the county, distress warrants against all persons having delinquent personal tax for that year (1) unless such a person shall have paid such delinquent personal taxes in full, on or before July 1, with interest at the rate of ~~eleven per cent per annum specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature,~~ or (2) unless such person shall, on or before July 1, file with the treasurer an affidavit that he or she is unable by reason of poverty to pay any such tax, in which case a distress warrant shall not be issued until ordered by the county board. At least thirty days prior to the issuance of a distress warrant, the county treasurer shall mail a notice to the delinquent taxpayer that, unless payment of the delinquent tax is made within thirty days, distress warrant will be issued. Each such distress warrant shall include all delinquent personal taxes of the person against whom issued. When distress warrants have been issued and turned over to the sheriff, the county treasurer shall report and certify to the county board the total number of distress warrants issued and the total amount of money involved. A copy of this report shall be filed with the Tax Commissioner.

Sec. 44. That section 77-1809, Revised Statutes Supplement, 1980, be amended to read as follows:

77-1809. At all sales provided by law, the county board may purchase for the use and benefit, and in the name of the county, any real estate advertised and offered for sale when the same remains unsold for want of bidders. The county treasurer shall issue certificates of purchase of the real estate so sold in the name of the county. Such certificates shall remain in the custody of the county treasurer, who shall at any time assign the same to any person wishing to buy for the amount expressed on the face of the certificate and interest thereon at the rate ~~of eleven per cent~~ specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, from the date thereof. Such assignment shall be attested by the endorsement of the county clerk of his or her name on the back of such certificate, and such endorsement shall be made when requested by the county treasurer.

Sec. 45. That section 77-1824, Revised Statutes Supplement, 1980, be amended to read as follows:

77-1824. The owner or occupant of any land sold for taxes or any person having a lien thereupon or interest therein, may redeem the same at any time before the delivery of tax deed by the county treasurer by paying the county treasurer for the use of such purchaser, his or her heirs or assigns, the sum mentioned in his or her certificate, with interest thereon at the rate ~~of eleven per cent per annum~~ specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, from the date of purchase to date of redemption, together with all other taxes subsequently paid, whether for any year or years previous or subsequent to said sale, and interest thereon at the same rate from date of such payment to date of redemption.

Sec. 46. That section 77-1859, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1859. Whenever, for any reason, real estate has been sold or shall hereafter be sold for the payment of any tax or special assessment levied by any county, municipality, drainage district, or other political subdivision of the state, and it shall thereafter be determined by a court of competent jurisdiction that said sale was void, it shall be the duty of said county, municipality, drainage district, or other political subdivision of the state, which levied the tax or special assessment, to hold said purchaser harmless by paying him or her the amount of principal paid by him or her at the sale, with interest thereon at the rate ~~of six per cent~~

per-annum specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, from the date of sale.

Sec. 47. That section 77-1917, Revised Statutes Supplement, 1980, be amended to read as follows:

77-1917. Any person, entitled to redeem any lot or parcel of land, may do so at any time after the decree of foreclosure and before the final confirmation of the sale by paying to the clerk of the district court the amount found due against the same, with interest and costs to the date of redemption and, in addition thereto, where the land has been sold at sheriff's sale to a purchaser other than the plaintiff, any subsequent taxes paid by such purchaser, as shown by tax receipts filed by such purchaser with the clerk of the district court, with interest at eleven-per-cent-per-annum the rate specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, from the date or dates of payment of such taxes, and also interest on the purchase price at the same rate, of eleven-per-cent-per-annum, for the use of the purchaser, from the date of sale to the date of redemption.

Sec. 48. That section 77-2010, Revised Statutes Supplement, 1980, be amended to read as follows:

77-2010. All taxes imposed by sections 77-2001 to 77-2037, unless otherwise herein provided for, shall be due and payable twelve months after the date of the death of the decedent, and interest at the rate of nine per-cent-per-annum specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, shall be charged and collected on any unpaid taxes due from the date the same became payable, of the death of the decedent for such time as such taxes are not paid, except if the tax is paid within twelve months from the date of such death, interest shall not be charged or collected thereon, and in all cases where the personal representatives or trustees do not pay such tax within twelve months from the death of the decedent, they shall be required to give bond in the form and to the effect prescribed in section 77-2009 for the payment of the tax together with interest.

Sec. 49. That section 77-2102, Revised Statutes Supplement, 1980, be amended to read as follows:

77-2102. The estate tax imposed by sections 77-2101, 77-2101.01, and 77-2102 to 77-2107 shall become due and payable to the State Treasurer of Nebraska within twelve months from the date of the death of the decedent.

The limitation of time during which a tax return, for the purpose of this tax, shall be open to inspection and examination shall be three years from the date of filing the same. Personal representatives, trustees, grantees, donees, beneficiaries, surviving joint owners, and other recipients of property subject to tax, shall be and remain liable for the tax until it is paid. If the tax indicated by the return of the taxpayer is not paid when due, interest at the rate ~~of nine per cent per annum~~ specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, shall be charged and collected from the date the same became payable. This tax shall be a lien on the real property subject thereto until the first to occur of: (1) Payment; (2) ten years from the date of death of the decedent; or (3) the release or discharge of any lien pursuant to section 77-2039.

Sec. 50. That section 77-2618, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-2618. If the tax provided for in section 77-2616 is not paid within such time as may be prescribed for payment thereof by rules and regulations prescribed by the Tax Commissioner, the same shall become delinquent and a penalty of twenty-five per cent shall be added thereto, together with interest at the rate ~~of one per cent per month~~ specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, until paid. If attorneys are employed to collect such delinquent tax, ten per cent of the tax, penalty, and interest shall be added thereto as a part of the costs of collection.

Sec. 51. That section 77-2708, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-2708. (1) (a) The sales and use taxes imposed by the provisions of sections 77-2701 to 77-27,135 shall be due and payable to the Tax Commissioner monthly on or before the last day of the month next succeeding each monthly period, unless otherwise provided pursuant to the provisions of sections 77-2701 to 77-27,135.

(b) (i) On or before the last day of the month following each monthly period or such other period as the Tax Commissioner may require, a return for such period, along with all taxes due, shall be filed with the Tax Commissioner in such form and content as the Tax Commissioner may prescribe, and containing such information as the Tax Commissioner deems necessary for

the proper administration of the provisions of sections 77-2701 to 77-27,135; Provided, the Tax Commissioner, if he or she deems it necessary in order to insure payment to or facilitate the collection by the state of the amount of sales or use taxes due, may require returns and payment of the amount of such taxes for periods other than monthly periods, in the case of a particular seller, retailer, or purchaser, as the case may be; and provided further, the Tax Commissioner may by rule and regulation permit or require quarterly, semiannual, or annual reports and tax payments from sellers, retailers, or purchasers as the case may be who have small tax liabilities, but no such reports or payments may be permitted or required when the tax liability exceeds sixty dollars in any quarter, one hundred twenty dollars in any semiannual period, or two hundred forty dollars in any year;

(ii) For purposes of the sales tax a return shall be filed by every retailer liable for collection from a purchaser and payment to the state of the tax. For purposes of the use tax a return shall be filed by every retailer maintaining a place of business in the state and by every person who has purchased tangible personal property, the storage, use, or other consumption of which is subject to the use tax, but who has not paid the use tax due to a retailer required to collect the tax;

(iii) Returns shall be signed by the person required to file the return or by his or her duly authorized agent but need not be verified by oath; and

(iv) A taxpayer who keeps his or her regular books and records on a cash basis or on an accrual basis or on any generally recognized accounting basis which correctly reflects the operation of the business, may file the sales and use tax returns required by sections 77-2701 to 77-27,135 on the same accounting basis that is used for the regular books and records; Provided, that on credit, conditional and installment sales the retailer may elect to pay the tax upon the collections made during each month if this accounting method correctly reflects the operation of the business and is the same accounting method used for the regular books and records. When the retailer has adopted one basis or the other of reporting credit, conditional, or installment sales and paying the tax thereon he or she will not be permitted to change from that basis without first having obtained the permission of the Tax Commissioner.

(c) The taxpayer required to file the return shall deliver or mail any required return together with a remittance of the net amount of the tax due to the office

of the Tax Commissioner on or before the required filing date. Failure to file the return, filing after the required filing date, failure to remit the net amount of the tax due, or remitting the net amount of the tax due after the required filing date shall be cause for a penalty of forfeiture of the collection fee allowed pursuant to subdivision (d) of this subsection or five dollars, whichever is greater.

(d) The taxpayer shall deduct and withhold, from the taxes otherwise due from him or her on his or her tax return, three per cent thereof to reimburse himself or herself for the cost of collecting the tax.

(2) (a) If the Tax Commissioner determines that any sales or use tax amount, penalty, or interest has been paid more than once, or has been erroneously or illegally collected or computed, the Tax Commissioner shall set forth that fact in his or her records and the excess amount collected or paid may be credited on any sales, use or income tax amounts then due and payable from the person under the provisions of sections 77-2701 to 77-27,135. Any balance may be refunded to the person by whom it was paid, or his or her successors, administrators, or executors.

(b) No refund shall be allowed unless a claim therefor is filed with the Tax Commissioner by the person who made the overpayment or his or her attorney, assignee, executor, or administrator, within three years from the last day of the month following the close of the period for which the overpayment was made, or within six months after any determination becomes final under the provisions of section 77-2709, or within six months from the date of overpayment with respect to such determinations, whichever of these three periods expires the later unless the credit relates to a period for which a waiver has been given. Failure to file a claim within the time prescribed in this subsection shall constitute a waiver of any demand against the state on account of overpayment.

(c) Every claim shall be in writing and shall state the specific grounds upon which the claim is founded.

(d) The Tax Commissioner shall allow or disallow a claim within ninety days after it has been filed. If the Tax Commissioner has neither allowed nor disallowed a claim within such ninety days, the claim shall be deemed to have been allowed.

(e) Within thirty days after disallowing any claim in whole or in part, the Tax Commissioner shall serve notice of his or her action on the claimant in the manner prescribed for service of notice of a deficiency determination.

(f) Within thirty days after the mailing of the notice of the Tax Commissioner's action upon a claim filed pursuant to the provisions of sections 77-2701 to 77-27,135, the action of the Tax Commissioner shall be final unless the taxpayer seeks review of the Tax Commissioner's determination as hereinafter provided in section 77-27,126.

(g) Upon the allowance of a credit or refund, of any sum erroneously or illegally assessed or collected, or of any penalty collected without authority, or of any sum which was excessive or in any manner wrongfully collected, interest shall be allowed and paid on the amount of such credit or refund at the rate of ~~six~~ percent-per-annum specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, from the date such sum was paid or from the date the return was required to be filed, whichever date is later, to the date of the allowance of the refund, or in the case of a credit, to the due date of the amount against which the credit is allowed, but in the case of a voluntary and unrequested payment in excess of actual tax liability, no interest shall be allowed when such excess is refunded or credited.

(h) No suit or proceeding shall be maintained in any court for the recovery of any amount alleged to have been erroneously or illegally determined or collected unless a claim for refund or credit has been duly filed.

(i) The Tax Commissioner may recover any refund or part thereof which is erroneously made and any credit or part thereof which is erroneously allowed in an action brought, within one year from the date of refund or credit, in the name of the state, in a court of competent jurisdiction in the county in which the taxpayer involved is located.

(j) The action shall be tried in the county in which the taxpayer involved is a resident unless the court orders a change of place of trial.

(k) The Attorney General shall prosecute the action provided for in subdivision (i) of this subsection, and the provisions of state law and the rules of civil procedure relating to service of summons, pleadings, proofs, trials, and appeals shall be

applicable to the proceedings.

(1) Credit shall be allowed to the retailer, contractor, or repairman repairperson for sales or use taxes paid pursuant to sections 77-2701 to 77-27,135 on (i) sales represented by that portion of an account determined to be worthless and actually charged off for federal income tax purposes; Provided, that if such accounts are thereafter collected by the retailer, contractor, or repairman repairperson, a tax shall be paid upon the amount so collected; or (ii) on the portion of the purchase price remaining unpaid at the time of a repossession made under the terms of a conditional sales contract.

Sec. 52. That section 77-2709, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-2709. (1) If the Tax Commissioner is not satisfied with the return or returns of the tax or the amount of tax required to be paid to the state by any person, he or she may compute and determine the amount required to be paid upon the basis of the facts contained in the return or returns or upon the basis of any information within his or her possession or which may come into his or her possession. One or more deficiency determinations of the amount due for one or more than one period may be made. To the amount of the deficiency determination for each period shall be added a penalty equal to ten per cent thereof or twenty-five dollars, whichever is greater. In making a determination, the Tax Commissioner may offset overpayments for a period or periods, together with interest on the overpayments, against underpayments for other period or periods, against penalties, and against the interest on the underpayments.

The interest on underpayments and overpayments shall be computed in the manner set forth hereinafter.

(2) If any person fails to make a return, the Tax Commissioner shall make an estimate of the amount of the gross receipts of the person, or, as the case may be, of the amount of the total sales, rent, or lease price of tangible personal property sold, rented, or leased or purchased, by the person, the storage, use, or consumption of which in this state is subject to the use tax. The estimate shall be made for the period or periods in respect to which the person failed to make a return and shall be based upon any information which is in the Tax Commissioner's possession or may come into his or her possession. Upon the basis of this estimate, the

Tax Commissioner shall compute and determine the amount required to be paid to the state, adding to the sum thus arrived at a penalty equal to ten per cent thereof or twenty-five dollars, whichever is greater. One or more determinations may be made for one or more than one period.

(3) The amount of the determination of any deficiency exclusive of penalties shall bear interest at the rate of ~~one-half of one per cent per month, or fraction thereof specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature~~, from the last day of the month following the period for which the amount should have been returned until the date of payment.

(4) If any part of a deficiency for which a deficiency determination is made is the result of fraud or an intent to evade sections 77-2701 to 77-27,135 or authorized rules and regulations, a penalty of twenty-five per cent of the amount of the determination or fifty dollars, whichever is greater, shall be added thereto.

(5) (a) Promptly after making his or her determination, the Tax Commissioner shall give to the person written notice of his or her determination;

(b) The notice may be served personally or by mail, and if by mail the notice shall be addressed to the person at his or her address as it appears in the records of the Tax Commissioner. In case of service by mail of any notice required by the provisions of sections 77-2701 to 77-27,135, the service is complete at the time of deposit in the United States post office; and

(c) Every notice of a deficiency determination shall be personally served or mailed within three years after the last day of the calendar month following the period for which the amount is proposed to be determined or within three years after the return is filed, whichever period expires the later. In the case of failure to make a return, every notice of determination shall be mailed or personally served within five years after the last day of the calendar month following the period for which the amount is proposed to be determined.

(6) When a business is discontinued, a determination may be made at any time thereafter within the periods specified herein as to liability arising out of that business, irrespective of whether the determination is issued prior to the due date of the liability as otherwise specified in sections 77-2701 to

(7) Any person against whom a determination is made under subsections (1) and (2) of this section, or any person directly interested, may petition for a redetermination within thirty days after service upon the person of notice thereof. If a petition for redetermination is not filed within the thirty-day period, the determination becomes final at the expiration of the period.

(8) If a petition for redetermination is filed within the thirty-day period, the Tax Commissioner shall reconsider the determination and if the person has so requested in his or her petition, shall grant the person an oral hearing and shall give him or her ten days' notice of the time and place of the hearing. The Tax Commissioner may continue the hearing from time to time as may be necessary.

(9) The Tax Commissioner may decrease or increase the amount of the determination before it becomes final, but the amount may be increased only if a claim for the increase is asserted by the Tax Commissioner at or before the hearing, upon which assertion the petitioner shall be entitled to a thirty-day continuance of the hearing to allow him or her to obtain and produce further evidence applicable to the items upon which the increase is based.

(10) The order or decision of the Tax Commissioner upon a petition for redetermination shall become final thirty days after service upon the petitioner of notice thereof.

(11) All determinations made by the Tax Commissioner under the provisions of subsections (1) and (2) of this section are due and payable at the time they become final. If they are not paid when due and payable, a penalty of ten per cent of the amount of the determination, exclusive of interest and penalties, shall be added thereto.

(12) Any notice required by this section shall be served personally or by mail in the manner prescribed in subsection (5) of this section.

Sec. 53. That section 77-2738, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-2738. (1) If any amount of income tax imposed by the provisions of sections 77-2701 to 77-27,135, including tax withheld by an employer, is not paid on or

before the last date prescribed for payment, interest on such amount at the rate ~~of six per cent per annum~~ specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, shall be paid for the period from such last date to the date paid.

(2) For purposes of this section, the last date prescribed for the payment of tax shall be determined without regard to any extension of time.

(3) If the taxpayer has filed a waiver of restrictions on the assessment of a deficiency and if notice and demand by the Tax Commissioner for payment of such deficiency is not made within thirty days after the filing of such waiver, interest shall not be imposed on such deficiency for the period beginning immediately after such thirtieth day and ending with the date of notice and demand.

(4) Interest prescribed under this section on any income tax including tax withheld by an employer shall be paid on notice and demand and shall be assessed, collected, and paid in the same manner as income taxes. Any reference to the income tax imposed by the provisions of sections 77-2701 to 77-27,135 shall be deemed also to refer to interest imposed by this section on such tax.

(5) Interest shall be imposed under this section in respect to any penalty or addition to tax only if such penalty or addition to tax is not paid within ten days of the notice and demand therefor, and in such case interest shall be imposed only for the period from the date of the notice and demand to the date of payment.

(6) If notice and demand is made for the payment of any amount of tax and if such amount is paid within ten days after the date of such notice and demand, interest under the provisions of this section on the amount so paid shall not be imposed for the period after the date of such notice and demand.

(7) If any portion of income tax is satisfied by credit of an overpayment, then no interest shall be imposed under the provisions of this section on the portion of the tax so satisfied for any period during which, if the credit had not been made, interest would have been allowable with respect to such overpayment.

(8) Any portion of the income tax imposed by sections 77-2701 to 77-27,135 or any interest, penalty, or addition to said tax which has been erroneously refunded and which is recoverable by the Tax Commissioner shall bear interest at the rate of six per cent per annum

from the date of payment of the refund.

(9) Interest prescribed under this section may be assessed and collected at any time during the period within which the tax, penalty, or addition to tax to which such interest relates may be assessed and collected respectively.

Sec. 54. That section 77-2794, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-2794. (1) Under regulations prescribed by the Tax Commissioner interest shall be allowed and paid at the rate of ~~six per cent per annum~~ specified in section 1 of this act, as such rate may from time to time be adjusted by the Legislature, upon any overpayment in respect of the income tax imposed by the provisions of sections 77-2701 to 77-27,135.

(2) For purposes of this section:

(a) Any return filed before the last day prescribed for the filing thereof shall be considered as filed on such last day determined without regard to any extension of time granted the taxpayer; and

(b) Any tax paid by the taxpayer before the last day prescribed for its payment, any income tax withheld from the taxpayer during any calendar year and any amount paid by the taxpayer as estimated income tax for a taxable year shall be deemed to have been paid on the last day prescribed for filing the return for the taxable year to which such amount constitutes a credit or payment, determined without regard to any extension of time granted the taxpayer.

(3) If any overpayment of income tax imposed by the provisions of sections 77-2701 to 77-27,135 is refunded within three months after the last date prescribed, or permitted by extension of time, for filing the return of such tax or within three months after the return was filed, whichever is later, no interest shall be allowed under the provisions of this section on overpayment.

Sec. 55. That original sections 31-711.05, 39-1647, 42-358.02, 66-416, 66-621, 66-623, 66-625, 77-631, 77-666, 77-1005, 77-1859, 77-2618, 77-2708, 77-2709, 77-2788, and 77-2794, Reissue Revised Statutes of Nebraska, 1943, and sections 14-517, 14-535, 14-536, 14-537, 14-549, 15-271, 15-734, 15-821, 16-606, 16-622, 16-652, 16-664, 16-666, 16-669, 16-672.07, 16-672.09,

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16-6,105, 17-515, 17-920, 17-923, 17-974, 18-406,
19-2404, 19-2418, 19-3316, 31-753, 39-1615, 45-103,
57-919, 77-207, 77-412, 77-1718, 77-1809, 77-1824,
77-1917, 77-2010, and 77-2102, Revised Statutes
Supplement, 1980, are repealed.