

LEGISLATIVE BILL 10

Approved by the Governor February 6, 1993

Introduced by Executive Board: Warner, 25, Chairperson

AN ACT relating to the Comprehensive Health Insurance Pool Act; to amend section 44-4233, Revised Statutes Supplement, 1992; to harmonize provisions enacted by the Ninety-second Legislature; and to repeal the original section.

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

Section 1. That section 44-4233, Revised Statutes Supplement, 1992, be amended to read as follows:

44-4233. (1) Any member subject to premium and related retaliatory tax liability imposed by section 44-150 or 77-908 may offset assessments paid to the pool by such member against its tax liability in the year of payment or subsequent years. For tax years commencing on or after January 1, 1992, the ~~insurer~~ member may offset such paid assessments against (a) subsequent premium tax prepayments imposed by section 77-918, (b) subsequent premium tax payments imposed by section 77-908, and (c) related retaliatory tax liability imposed by section 44-150. Prior to January 1, 1996, no individual ~~insurer~~ member shall be subject to any liability of the pool in excess of its premium and related retaliatory tax liability which may be offset under this section.

(2) Commencing with assessments imposed or paid in 1991 and for all subsequent years prior to January 1, 1996, whenever it reasonably appears to the satisfaction of the board that ~~an insurer a~~ member has during a calendar year paid assessments that exceed that ~~insurer's member's~~ premium and related retaliatory tax liability for that calendar year, the board shall, upon request from such ~~insurer member~~ member, order the refund to that ~~insurer member~~ member of the amount of the assessment that exceeded that ~~insurer's member's~~ premium and related retaliatory tax liability. ~~An insurer's A member's~~ request for a refund shall be filed with the board not later than thirty days after the due date of the ~~insurer's member's~~ premium tax return filed with the department. If the refund is not made by the board within thirty days after receipt of the refund request, the ~~insurer member~~ member may within thirty days thereafter initiate a suit in district court for the amount claimed. The suit shall be heard by the district court de novo. In the event that an assessment against a member is limited by reason of that ~~insurer's member's~~ premium and related retaliatory tax liability, the amount by which the assessment is limited may be assessed against the other members in a manner consistent with the basis for assessments specified in subsection (3) of section 44-4225.

Sec. 2. That original section 44-4233, Revised Statutes Supplement, 1992, is repealed.