

LEGISLATIVE BILL 202

Approved by the Governor March 10, 1997

Introduced by Agriculture Committee: Dierks, 40, Chairperson; Chambers, 11; Cudaback, 36; Hudkins, 21; Schrock, 38; Vrtiska, 1

AN ACT relating to potato development; to amend section 2-1807, Reissue Revised Statutes of Nebraska; to change potato shipper requirements; to provide a penalty; to provide an operative date; to repeal the original section; and to declare an emergency.
Be it enacted by the people of the State of Nebraska,

Section 1. Section 2-1807, Reissue Revised Statutes of Nebraska, is amended to read:

2-1807. (1) Except as provided in subsection (2) of this section, every Beginning July 1, 1997, every potato shipper, as defined in section 2-1810, shall render and have on file with the Department of Agriculture by the last day of each January, April, July, and October, a quarterly July an annual statement under oath, on forms prescribed by the department, which shall set forth the number of pounds of potatoes grown in Nebraska which were sold or shipped by him or her during the preceding quarter fiscal year beginning on July 1 and ending on June 30. For every potato shipper who was required to file an annual statement for calendar year 1996, a short period statement covering January 1, 1997, through June 30, 1997, shall be filed and the excise taxes paid by July 31, 1997, as required by this section. For every potato shipper who was required to file a quarterly statement for the period of January 1, 1997, through March 31, 1997, a final quarterly statement covering April 1, 1997, through June 30, 1997, shall be filed and the excise taxes paid by July 31, 1997, as required by this section. At the time the sworn statement is filed and in connection therewith, each such potato shipper shall pay and remit to the department an excise tax of not to exceed two cents per one hundred pounds upon the potatoes shown in such statement to have been sold, which tax is hereby levied and imposed. The tax shall be set in the manner prescribed in subsection (3) of this section. The department shall transmit to the State Treasurer all money, checks, drafts, or other mediums of exchange thus received. The department shall have authority to adjust all errors in making payment. Any such potato shipper who shall neglect or refuse to file such statement, or to pay the tax herein imposed, within the time prescribed, shall be guilty of a Class IV misdemeanor. Under sections 2-1801 to 2-1811, no No potatoes shall be subject to tax more than once under the Nebraska Potato Development Act.

(2) All excise taxes imposed by this section are delinquent on August 1 of the year due. The department shall impose a penalty of five percent per month of the excise taxes for each month or portion thereof such taxes are delinquent not to exceed one hundred percent of such taxes. In lieu of the quarterly statements required under subsection (1) of this section, potato shippers whose annual volume of potatoes sold or shipped does not exceed one million eight hundred thousand pounds may file an annual statement on or before the last day of January each year, setting forth the number of pounds of potatoes grown in Nebraska which were sold or shipped during the preceding year.

(3) The department shall, upon the recommendation of the committee, have the power to set the excise tax prescribed in subsection (1) of this section. The tax shall be one cent per one hundred pounds from July 19, 1980, until adjusted by the department. Adjusted rates shall be effective for periods of not less than one year. The applicable rate of the excise tax shall be prescribed in rules and regulations adopted by the department in the manner prescribed by law.

Sec. 2. This act becomes operative on July 1, 1997.

Sec. 3. Original section 2-1807, Reissue Revised Statutes of Nebraska, is repealed.

Sec. 4. Since an emergency exists, this act takes effect when passed and approved according to law.