

LEGISLATIVE BILL 46

Approved by the Governor February 13, 1997

Introduced by Wickersham, 49

AN ACT relating to the Internal Revenue Code; to amend section 49-801.01, Revised Statutes Supplement, 1996; to change provisions relating to references to the code; to repeal the original section; and to declare an emergency.

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

Section 1. Section 49-801.01, Revised Statutes Supplement, 1996, is amended to read:

49-801.01. Except as provided by Article VIII, section 1B, of the Constitution of Nebraska and in sections 77-2701.01, 77-2714 to 77-27,123, 77-27,191, 77-27,193, 77-4103, 77-4104, and 77-4108, any reference to the Internal Revenue Code refers to the Internal Revenue Code of 1986 as it exists on ~~March 14, 1996~~ the effective date of this act.

Sec. 2. Original section 49-801.01, Revised Statutes Supplement, 1996, is repealed.

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