

## LEGISLATIVE BILL 59

Approved by the Governor February 24, 1999

Introduced by Schimek, 27

AN ACT relating to environmental protection; to amend sections 81-15,163 and 81-15,164, Reissue Revised Statutes of Nebraska; to change provisions relating to a waste reduction and recycling fee; to eliminate obsolete provisions; to harmonize provisions; to repeal the original sections; to outright repeal section 81-1566.01, Reissue Revised Statutes of Nebraska; and to declare an emergency.

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

Section 1. Section 81-15,163, Reissue Revised Statutes of Nebraska, is amended to read:

81-15,163. There is hereby imposed an annual waste reduction and recycling fee of twenty-five dollars on all businesses engaged in business in this state with retail sales of tangible personal property of ~~thirty~~ fifty thousand dollars or more, which sales are subject to the tax imposed by the Nebraska Revenue Act of 1967. For all fee periods beginning on or after July 1, 1999, the twenty-five-dollar fee shall be paid for each business location of such business in this state if the retail sales of tangible personal property for the location are fifty thousand dollars or more. Subject to section 81-15,165, the fee shall be collected by the Department of Revenue and remitted to the State Treasurer for credit to the Waste Reduction and Recycling Incentive Fund.

Sec. 2. Section 81-15,164, Reissue Revised Statutes of Nebraska, is amended to read:

81-15,164. ~~The~~ (1) Except as provided in subsection (2) of this section, the fees imposed by sections 81-15,159 to 81-15,165 shall be collected in the same manner as the sales tax under the Nebraska Revenue Act of 1967, including provisions of the act relating to due dates, interest, penalties, and collection procedures. No fees shall be charged for any permits under section 81-15,162, and no collection fees shall be allowed any retailer.

(2) The fees imposed by section 81-15,163 shall be collected in the same manner as the litter fee under the Nebraska Litter Reduction and Recycling Act, including provisions of the act relating to due dates, interest, penalties, and collection procedures. No fees shall be charged for any permits, and no collection fees shall be allowed any retailer.

Sec. 3. Original sections 81-15,163 and 81-15,164, Reissue Revised Statutes of Nebraska, are repealed.

Sec. 4. The following section is outright repealed: Section 81-1566.01, Reissue Revised Statutes of Nebraska.

Sec. 5. Since an emergency exists, this act takes effect when passed and approved according to law.