

LEGISLATIVE BILL 799

Approved by the Governor March 19, 1984

Introduced by Barrett, 39

AN ACT relating to corporations; to amend section 21-311, Reissue Revised Statutes of Nebraska, 1943; to provide a time limit for refunds of certain fees; to provide certain duties; to repeal the original section; and to declare an emergency.

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

Section 1. Any corporation paying the fees imposed by section 21-303 or 21-306 may claim a refund if the payment of such fee was invalid for any reason. The corporation shall file a written claim and any evidence supporting the claim within two years after payment of such fee. The Secretary of State shall either approve or deny the claim within thirty days after such filing. Any approved claims shall be paid out of the General Fund. Appeal of a decision by the Secretary of State shall be made pursuant to section 84-917.

Sec. 2. That section 21-311, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

21-311. The Secretary of State shall make a report monthly to the Tax Commissioner of the annual fees collected under sections 21-301 to ~~21-327~~, 21-325 and shall pay the same into the state treasury to the credit of the General Fund. The report shall include the amount of any refunds paid out under section 1 of this act.

Sec. 3. That original section 21-311, Reissue Revised Statutes of Nebraska, 1943, is repealed.

Sec. 4. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.