

LEGISLATURE OF NEBRASKA  
ONE HUNDRED EIGHTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1120**

Introduced by Hardin, 48; Aguilar, 35; Albrecht, 17; Ballard, 21; Bostelman, 23; Brewer, 43; Clements, 2; DeKay, 40; Dorn, 30; Erdman, 47; Halloran, 33; Holdcroft, 36; Ibach, 44; Kauth, 31; Lippincott, 34; Lowe, 37; Meyer, 41; Sanders, 45; Slama, 1.

Read first time January 10, 2024

Committee: Banking, Commerce and Insurance

- 1 A BILL FOR AN ACT relating to real property; to amend section 76-903,
- 2 Reissue Revised Statutes of Nebraska; to require affidavits for
- 3 certain purchases of real property; to change provisions relating to
- 4 a form used for purposes of the documentary stamp tax; and to repeal
- 5 the original section.
- 6 Be it enacted by the people of the State of Nebraska,

1           Section 1. (1) For purposes of this section:

2           (a) Military installation means a base, camp, post, station, yard,  
3 center, or other activity under the jurisdiction of the United States  
4 Department of Defense, including a military installation within an  
5 adjacent state; and

6           (b) Restricted area means an area that:

7           (i) Is within a county that does not contain a city of the primary  
8 class or a city of the metropolitan class; and

9           (ii) Lies within a ten-mile radius of a military installation.

10          (2) Whenever there is a conveyance of real property located in whole  
11 or in part within a restricted area, the purchaser of the property shall  
12 complete and sign an affidavit stating that such purchaser is not  
13 affiliated with any foreign government or nongovernment person determined  
14 to be a foreign adversary pursuant to 15 C.F.R. 7.4.

15          (3) The affidavit shall be submitted to the register of deeds of the  
16 county in which the real property is located. The register of deeds shall  
17 not record any instrument reflecting the conveyance of such real property  
18 until he or she has received such affidavit.

19          (4) Any person who swears falsely on such an affidavit shall be  
20 guilty of a violation of section 28-915.01.

21          Sec. 2. Section 76-903, Reissue Revised Statutes of Nebraska, is  
22 amended to read:

23          76-903 (1) The Tax Commissioner shall design such stamps in such  
24 denominations as in his or her judgment will be the most advantageous to  
25 all persons concerned. When any deed subject to the tax imposed by  
26 section 76-901 is offered for recordation, the register of deeds shall  
27 ascertain and compute the amount of the tax due thereon and shall collect  
28 such amount as a prerequisite to acceptance of the deed for recordation.  
29 The Tax Commissioner shall design a form to be used by the register of  
30 deeds for purposes of such computation. Any such form shall include a  
31 question asking whether the affidavit described in section 1 of this act

1 is required for the transfer and, if so, whether such affidavit has been  
2 completed.

3 (2) If a dispute arises concerning the taxability of the transfer,  
4 the register of deeds shall not record the deed until the disputed tax is  
5 paid. If a disputed tax has been paid, the taxpayer may file for a refund  
6 pursuant to section 76-908. The taxpayer may also seek a declaratory  
7 ruling pursuant to rules and regulations adopted and promulgated by the  
8 Department of Revenue.

9 (3) From each two dollars and twenty-five cents of tax collected  
10 pursuant to section 76-901, the register of deeds shall retain fifty  
11 cents to be placed in the county general fund and shall remit the balance  
12 to the State Treasurer who shall credit ninety-five cents of such amount  
13 to the Affordable Housing Trust Fund, twenty-five cents of such amount to  
14 the Site and Building Development Fund, twenty-five cents of such amount  
15 to the Homeless Shelter Assistance Trust Fund, and thirty cents of such  
16 amount to the Behavioral Health Services Fund.

17 Sec. 3. Original section 76-903, Reissue Revised Statutes of  
18 Nebraska, is repealed.