

LEGISLATURE OF NEBRASKA
ONE HUNDREDTH LEGISLATURE
FIRST SESSION
LEGISLATIVE BILL 155

Introduced By: Langemeier, 23;
Read first time: January 8, 2007
Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend sections
2 77-203 and 77-1717, Reissue Revised Statutes of Nebraska; to
3 change provisions relating to liens for taxes on personal
4 property and the collection of certain taxes; to repeal the
5 original sections; and to declare an emergency.
6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-203, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 77-203. All property taxes levied for any county, city,
4 village, or other political subdivision therein shall be due and
5 payable on December 31 next following the date of levy except as
6 provided in section 77-1214. Commencing on that date taxes on real
7 property shall be a first lien on the property taxed until paid or
8 extinguished as provided by law. Taxes on personal property shall be a
9 first lien upon the personal property of the person to whom assessed
10 until paid, except that any lien for taxes on personal property
11 arising under this section shall be subject to a lien, security
12 interest, or other encumbrance against a deposit account or a
13 certificate of deposit which is properly filed, recorded, or
14 otherwise perfected prior to any distraint for such taxes being
15 issued

16 Sec. 2. Section 77-1717, Reissue Revised Statutes of
17 Nebraska, is amended to read:

18 77-1717. After September 1 of each year next after the
19 personal taxes and real estate taxes on mobile homes, cabin trailers,
20 manufactured homes, or similar property assessed and taxed as
21 improvements to leased land for the last preceding year have become
22 delinquent, the county treasurer shall collect the same, together with
23 interest and costs of collection, by distress and sale or liquidation
24 of personal property, mobile homes, cabin trailers, manufactured
25 homes, or similar property assessed and taxed as improvements to
26 leased land belonging to the person against whom levied, in the manner
27 provided by law, for the levy and sale of personal property on

1 execution.

2 Sec. 3. Original sections 77-203 and 77-1717, Reissue
3 Revised Statutes of Nebraska, are repealed.

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