

LEGISLATURE OF NEBRASKA
ONE HUNDRED SECOND LEGISLATURE
FIRST SESSION
LEGISLATIVE BILL 134
Final Reading

Introduced by Cornett, 45.

Read first time January 06, 2011

Committee: Revenue

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section
2 49-801.01, Reissue Revised Statutes of Nebraska; to
3 update references to the Internal Revenue Code of 1986;
4 to repeal the original section; and to declare an
5 emergency.

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

1 Section 1. Section 49-801.01, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 49-801.01 Except as provided by Article VIII, section 1B,
4 of the Constitution of Nebraska and in sections 77-2701.01, 77-2714
5 to 77-27,123, 77-27,191, 77-4103, 77-4104, 77-4108, 77-5509, 77-5515,
6 77-5527 to 77-5529, 77-5539, 77-5717 to 77-5719, 77-5728, 77-5802,
7 77-5803, 77-5806, and 77-5903, any reference to the Internal Revenue
8 Code refers to the Internal Revenue Code of 1986 as it exists on
9 ~~April 6, 2010.~~ the effective date of this act.

10 Sec. 2. Original section 49-801.01, Reissue Revised
11 Statutes of Nebraska, is repealed.

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