

Enrollment and Review Change to LB851

The following changes, required to be reported for publication in the Journal, have been made:

1. Sections 10 and 12 have been struck and the following new sections inserted:

Sections 1, 2, 3, 6, 7, 8, 9, 10, 13, 14, and 18 of this act become operative three calendar months after the adjournment of this legislative session. Sections 4, 5, 11, 12, and 19 of this act become operative on October 1, 2014. The other sections of this act become operative on their effective date.

Original sections 52-603, 52-604, 66-482, and 77-2793, Reissue Revised Statutes of Nebraska, sections 77-367, 77-1030, and 77-1837.01, Revised Statutes Cumulative Supplement, 2012, and sections 19-5217, 77-1807, and 77-27,119, Revised Statutes Supplement, 2013, are repealed.

2. In the Hadley amendment, AM2621:

a. Sections 1 and 2 have been renumbered as sections 2 and 3, respectively;

b. On page 1, line 14, "(a)" has been struck and "(1)" inserted; in line 16 "(b)" has been struck and "(2)" inserted; and in line 17 "lien" has been struck and "lienholder" inserted; and

c. On page 2, line 5, "lien" has been struck, shown as stricken, and "lienholder" inserted.

3. In the Harr amendment, AM2611, section 5 has been renumbered as section 10.

4. In the Mello amendment, AM2561, section 6 has been renumbered as section 9.

5. On page 1, the matter beginning with "revenue" in line 1 through line 15 and all amendments thereto have been struck and "law; to amend sections 52-603, 52-604, 60-366, 60-367, 66-482, 77-2703.01, and 77-2793, Reissue Revised Statutes of Nebraska, sections 77-367, 77-1030, 77-1837.01, and 77-2709, Revised Statutes Cumulative Supplement, 2012, and sections 19-5217, 77-1807, 77-27,119, and 77-5735, Revised Statutes Supplement, 2013; to change provisions relating to land banks and tax sales for delinquent property taxes; to provide for the extinguishment of a lien or security interest on personal property as prescribed; to change provisions relating to such lien proceeds and distribution; to change provisions relating to nonresident owners under the Motor Vehicle Registration Act; to redefine ethanol facility; to require the Department of Revenue to contract for enforcement of tax laws; to provide for notice to the Department of Revenue under the Nebraska Advantage Transformational Tourism and Redevelopment Act; to change provisions relating to tax sales certificates, sales and use tax sourcing, notice of deficiency determinations, claims for credit or refund, disclosure of tax information, and applicability; to provide

operative dates; to repeal the original sections; and to declare an emergency." inserted.

(signed) John Murante, Chairperson