

**ONE HUNDRED THIRD LEGISLATURE - SECOND SESSION - 2014**  
**COMMITTEE STATEMENT**  
**LB686**

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**Hearing Date:** Thursday January 30, 2014  
**Committee On:** Natural Resources  
**Introducer:** Christensen  
**One Liner:** Change a certification date relating to nonirrigated acres

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File with amendment(s)

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**Vote Results:**

**Aye:** 8 Senators Brasch, Carlson, Haar, Johnson, Kolowski, Schilz, Smith,  
Dubas  
**Nay:**  
**Absent:**  
**Present Not Voting:**

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**Proponents:**  
Senator Mark Christensen

**Representing:**  
Introducer

**Opponents:**  
James Meismer

**Representing:**  
Nebraska Association of Resources Districts; Twin  
Platte Natural Resources District

**Neutral:**

**Representing:**

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**Summary of purpose and/or changes:**

LB 686 would amend 2-3226.05, which authorizes the use of the occupation tax for natural resources districts with integrated management plans, by changing the date a record owner must certify the nonirrigated status of his or her acres to avoid being subject to the occupation tax from March 1st to June 1st of each year.

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**Explanation of amendments:**

The committee amendment clarifies that certification of nonirrigated status, done by June 1st of a calendar year, means that the owner certifies that he or she will be nonirrigated for that entire calendar year.

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Tom Carlson, Chairperson