

**One Hundred Third Legislature - Second Session - 2014**

**Introducer's Statement of Intent**

**LB851**

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**Chairperson: Senator Galen Hadley**

**Committee: Revenue**

**Date of Hearing: January 22, 2014**

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

To make technical corrections to the Revenue Act of 1967; to create a rebuttable presumption of registration requirements and taxability for certain motor homes; to require notification by cities to the Department of Revenue regarding certified redevelopment projects; to extend the statute of limitations for assessment of sales and use taxes due; to exchange information between the Departments of Revenue and Insurance and to create a statute of limitations for certain refund claims.

**Principal Introducer:** \_\_\_\_\_

**Senator Galen Hadley**