

LEGISLATIVE BILL 66

Approved by the Governor April 20, 1989

Introduced by Smith, 33

AN ACT relating to filing and payment requirements; to amend section 49-1203, Reissue Revised Statutes of Nebraska, 1943; to change a provision relating to the receipt of timely filings and payments; to repeal the original section; and to declare an emergency.

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

Section 1. That section 49-1203, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

49-1203. If the date for filing any such report, claim, tax return, or statement, or making any such payment falls upon a Saturday, Sunday, or legal holiday, such filing or payment shall be considered timely if performed in person or postmarked on the next business day.

Sec. 2. That original section 49-1203, Reissue Revised Statutes of Nebraska, 1943, is repealed.

Sec. 3. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.