

LEGISLATIVE BILL 581

Approved by the Governor May 24, 1995

Introduced by Natural Resources Committee: Beutler, 28, Chairperson;
Avery, 3; Bohlke, 33; Bromm, 23; Elmer, 44; Jones, 43;
McKenzie, 34; Preister, 5

AN ACT relating to the Nebraska Litter Reduction and Recycling Act; to amend section 81-1560.01, Reissue Revised Statutes of Nebraska; to change provisions relating to the administration and collection of a fee; to harmonize provisions; and to repeal the original section.
Be it enacted by the people of the State of Nebraska,

Section 1. Section 81-1560.01, Reissue Revised Statutes of Nebraska, is amended to read:

81-1560.01. (1) There is hereby imposed on every person engaged in business within this state as a retailer selling products which fall within the categories enumerated in section 81-1560.02 an annual litter fee equal to one hundred seventy-five dollars for each one million dollars of gross proceeds of the sales which are consummated within this state except as provided in sections 81-1560.02 to 81-1560.04. The litter fee provided by this section shall not be applied to gross proceeds of the sales of any animal, bird, or insect or the milk, eggs, wool, fur, meat, honey, or other substance obtained therefrom, if the person performs only the growing or raising function of such the animal, bird, or insect. ~~Such~~ The annual litter fee shall be collected and administered by the Department of Revenue. The fee imposed by this section shall be due on or before October 1 based upon the gross proceeds for the immediately preceding July 1 to June 30 period. The collection and penalty provisions of the Nebraska Revenue Act of 1967 shall be applicable to the administration and collection of the fee imposed by this section.

(2) No retailer in this state shall sell any product which falls within the categories enumerated in section 81-1560.02 without having first obtained a license issued in the same manner as permits issued pursuant to section 77-2705. Failure to obtain such a license shall be a Class IV misdemeanor. Except as provided in sections 81-1560.02 to 81-1560.04, any retailer who fails to pay the fee imposed pursuant to subsection (1) of this section may have ~~such~~ the license revoked in the same manner as permits are revoked pursuant to section 77-2705.

Sec. 2. Original section 81-1560.01, Reissue Revised Statutes of Nebraska, is repealed.