

## LEGISLATIVE BILL 984

Approved by the Governor March 13, 1996

Introduced by Wickersham, 49

AN ACT relating to the Internal Revenue Code; to amend section 49-801.01, Revised Statutes Supplement, 1995; to change provisions relating to references to the code; to repeal the original section; and to declare an emergency.

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

Section 1. Section 49-801.01, Revised Statutes Supplement, 1995, is amended to read:

49-801.01. Except as provided by Article VIII, section 1B, of the Constitution of Nebraska and in sections 77-2701.01, 77-2714 to 77-27,123, 77-27,191, 77-27,193, 77-4103, 77-4104, and 77-4108, any reference to the Internal Revenue Code refers to the Internal Revenue Code of 1986 as it exists on September 9, 1995 the effective date of this act.

Sec. 2. Original section 49-801.01, Revised Statutes Supplement, 1995, is repealed.

Sec. 3. Since an emergency exists, this act takes effect when passed and approved according to law.