

LEGISLATIVE BILL 18

Approved by the Governor March 9, 2005

Introduced by Landis, 46

AN ACT relating to revenue and taxation; to amend section 77-1719.03, Reissue Revised Statutes of Nebraska; to change a provision relating to collection of delinquent property taxes; and to repeal the original section.

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

Section 1. Section 77-1719.03, Reissue Revised Statutes of Nebraska, is amended to read:

77-1719.03. In any case where any distress warrant includes taxes for one year or more, the sheriff may, in his or her discretion, accept partial payment and shall pay the same, as received, to the county treasurer, who shall accept the same and receipt the sheriff therefor. Pursuant to section 77-1704.02, the county treasurer may accept the partial payment and hold such amounts until the accumulated payments are sufficient to pay the full amount of the delinquency for one year and any interest, penalties, or other charges due to the delinquency. ~~but no tax receipt shall be issued to the taxpayer until full payment of taxes for one year shall have been made.~~ Notwithstanding any partial payment, the sheriff shall make levy and return thereof, on ~~said~~ the distress warrant, as required by law.

Sec. 2. Original section 77-1719.03, Reissue Revised Statutes of Nebraska, is repealed.