## ONE HUNDRED THIRD LEGISLATURE - FIRST SESSION - 2013 COMMITTEE STATEMENT LB29

**Hearing Date:** Friday January 25, 2013

Committee On: Revenue Introducer: Hadley

One Liner: Provide a duty for county treasurers relating to recording tax assessments and collections

## **Roll Call Vote - Final Committee Action:**

Advanced to General File

**Vote Results:** 

Aye: 8 Senators Hadley, Hansen, Harr, Janssen, McCoy, Pirsch, Schumacher,

Sullivan

Nay:

Absent:

**Present Not Voting:** 

Proponents: Representing:

Sen. Galen Hadley Introducer

Marilyn Hladky NE Assoc. of County Officials
Jon Edwards NE Assoc. of County Officials

Opponents: Representing:

Neutral: Representing:

## Summary of purpose and/or changes:

The bill as drafted would amend Section 77-1616 and 77-1710 of state law. These sections guide the actions of certain county officials, including the assessor, and the treasurer, in keeping a record of taxes assessed and taxes paid.

The bill also repeals Section 77-1615 of state law. This section of of law was amended in the 2012 session by LB 897, sponsored by Senator Pahls. This section is shown below.

77-1615. Tax list; completion; controlling account.

The tax list shall be completed by the county assessor. The tax lists shall be completed by carrying out in a column by itself the consolidated tax as provided in section 77-1614, with the labor tax, and any irregular tax, each in separate columns and, after adding up each column of taxes, the county assessor shall, in an abstract at the end of each precinct, township, city, and village list, or other subdivisions of a county, apportion the consolidated tax among the respective funds to which it belongs, according to the tax levied for each of such funds, showing a summary of each distinct tax. The county assessor, before transmission of the tax lists to the county treasurer, shall set up on his or her records a controlling account, which shall reflect the total tax assessed, against which the county assessor shall record the monthly tax collections, as shown by the county treasurer's records.

Galen Hadley, Chairperson