

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FOURTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 408**

Introduced by Kolterman, 24.

Read first time January 16, 2015

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
- 2 77-1726, Reissue Revised Statutes of Nebraska; to change a penalty
- 3 for failure to pay taxes; and to repeal the original section.
- 4 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-1726, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3 77-1726 Any corporation or company doing business in this state  
4 which willfully fails or neglects to pay any taxes assessed or charged  
5 against it which have become delinquent shall be guilty of a Class IV  
6 felony and may be prosecuted under the procedures in section 29-1608.  
7 Each day the tax remains unpaid shall constitute a separate violation of  
8 this section.

9 Before a prosecution under this section may be commenced, the county  
10 treasurer shall notify an officer or agent of the corporation or company  
11 in the county where the tax is delinquent (1) that the tax is delinquent,  
12 (2) of the amount of tax due, and (3) to pay the tax forthwith. If such  
13 officer or agent willfully fails to pay over the tax due to the county  
14 treasurer when so notified, he or she shall be guilty of a Class IV  
15 felony if the amount of tax due is one thousand dollars or more or a  
16 Class IV misdemeanor if the amount of tax due is less than one thousand  
17 dollars.

18 Sec. 2. Original section 77-1726, Reissue Revised Statutes of  
19 Nebraska, is repealed.