AM1366 LB502 MLU - 05/11/2021

AMENDMENTS TO LB502

Introduced by Revenue.

- 1 1. On page 10, line 18, after the period insert "Any taxpayer who is
- 2 issued a direct payment permit under this subdivision or who otherwise
- 3 receives the benefit of any refunds or exemptions under this section
- 4 shall comply with all data disclosure requirements in subsection (5) of
- 5 section 77-27,144, including disclosures to a municipality which would
- 6 have received sales and use taxes but for an exemption allowed under this
- 7 section.".
- 8 2. On page 27, line 26, after the period insert "For each election
- 9 made under this subsection, the Tax Commissioner shall disclose such
- 10 election, the identity of the taxpayer, and the location of the
- 11 taxpayer's project to each municipality in which the project is located.
- 12 The Tax Commissioner shall make such disclosures within thirty days after
- 13 <u>the election.</u>".