

LEGISLATURE OF NEBRASKA  
ONE HUNDRED SEVENTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 377**

Introduced by DeBoer, 10.

Read first time January 13, 2021

Committee: Revenue

- 1 A BILL FOR AN ACT relating to inheritance taxes; to amend section
- 2 77-2005.01, Reissue Revised Statutes of Nebraska; to change the
- 3 individuals who are considered to be relatives of a decedent; and to
- 4 repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-2005.01, Reissue Revised Statutes of Nebraska,  
2 is amended to read:

3 77-2005.01 (1) For the purposes of sections 77-2004 and 77-2005,  
4 relatives of the decedent shall include:

5 (a) Relatives ~~relatives~~ of a former spouse to whom the decedent was  
6 married at the time of the death of the former spouse and relatives of a  
7 spouse to whom the decedent was married at the time of his or her death;  
8 and -

9 (b) Relatives of a spouse or former spouse of the decedent's parent,  
10 grandparent, child, sibling, uncle, aunt, niece, or nephew, if the  
11 decedent's parent, grandparent, child, sibling, uncle, aunt, niece, or  
12 nephew was married to the spouse at the date of death of the decedent or  
13 at the date of death of such spouse.

14 (2) The computation of any tax due pursuant to sections 77-2004,  
15 77-2005, and 77-2006 shall be made without regard to Nebraska inheritance  
16 tax apportionment.

17 Sec. 2. Original section 77-2005.01, Reissue Revised Statutes of  
18 Nebraska, is repealed.