

# **One Hundred Seventh Legislature - First Session - 2021**

## **Introducer's Statement of Intent**

### **LB431**

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**Chairperson: Senator Lou Ann Linehan**

**Committee: Revenue**

**Date of Hearing: March 03, 2021**

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB431 is the Department of Revenue technical corrections. The bill makes four changes.

First, it harmonizes the filing date as March 1 for the separate assessment of improvements on leased public land and leased private land.

Second, the bill provides for the electronic filing of a report of undervalued and overvalued property from county clerks, as determined by the County Board.

Third, the bill harmonizes the filing dates for the county lodging tax (sales tax) collected by a retailer and the tire recycling fee collected by retailers, with the filing dates for the litter fee, collected by retailers. All of these taxes and fees would be due in the same manner as the general sales tax collected by these retailers.

Finally, LB431 would allow the Department of Revenue to send assessment notices to taxpayers using its secure electronic system, when agreed to by the taxpayer. Currently, the Department must mail all assessments to taxpayers. LB727 (2012), removed the requirement that notices must be sent by certified or registered mail.

**Principal Introducer:** \_\_\_\_\_

**Senator Lou Ann Linehan, Chairperson  
Revenue Committee**