

One Hundred Eighth Legislature - First Session - 2023

Introducer's Statement of Intent

LB97

Chairperson: Senator Lou Ann Linehan

Committee: Revenue

Date of Hearing: February 22, 2023

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

Legislative Bill 97 amends Section 77-2015, which was passed last session to collect inheritance tax information through required reporting at the county level that would then be reported to the Department of Revenue.

LB 97 seeks to amend the reporting requirements to clarify when the inheritance tax report is required, and by whom. Moreover, it would specify reporting periods and when the county report is due and when the Dept. of Revenue's report is due.

Principal Introducer: _____

Senator Robert Clements