

## LEGISLATIVE BILL 537

Approved by the Governor April 11, 2007

Introduced by Schimek, 27

FOR AN ACT relating to motor fuels; to amend section 66-741, Reissue Revised Statutes of Nebraska; to authorize the collection and dissemination of motor fuel tax on land held in trust for a Nebraska-based federally recognized Indian tribe; and to repeal the original section.

Be it enacted by the people of the State of Nebraska,

Section 1. Section 66-741, Reissue Revised Statutes of Nebraska, is amended to read:

66-741 (1) The Governor or his or her designated representative may negotiate an agreement with the governing body of any federally recognized Indian tribe within the State of Nebraska concerning the collection and dissemination of any motor fuel tax on sales of motor fuel made on a federally recognized Indian reservation or on land held in trust for a Nebraska-based federally recognized Indian tribe. The agreement shall specify:

- (a) Its duration;
- (b) Its purpose;
- (c) Provisions for administering, collecting, and enforcing the agreement;
- (d) Remittance of taxes collected;
- (e) The division of the proceeds of the tax between the parties;
- (f) The method to be employed in accomplishing the partial or complete termination of the agreement; and
- (g) Any other necessary and proper matters.

(2) The agreement shall require that the state motor fuel tax and any tribal motor fuel tax be identical in rate and base of transactions.

(3) An Indian tribe accepting an agreement under this section shall agree not to license or otherwise authorize an individual tribal member or other person or entity to sell motor fuel in violation of the terms of the agreement.

Sec. 2. Original section 66-741, Reissue Revised Statutes of Nebraska, is repealed.