## ONE HUNDRED THIRD LEGISLATURE - SECOND SESSION - 2014 COMMITTEE STATEMENT LB851

| Hearing Date:<br>Committee On:<br>Introducer:<br>One Liner:          | Wednesday January 22, 2014<br>Revenue<br>Hadley<br>Change revenue and taxation provisions and provisions on nonresident owners under the Motor<br>Vehicle Registration Act |  |
|--|--|--|
| Roll Call Vote - Final Committee Action:<br>Advanced to General File |  |  |
| Vote Results:<br>Aye:  | 8  | Senators Hadley, Hansen, Harr, Janssen, McCoy, Pirsch, Schumacher,<br>Sullivan |
| Nay:<br>Absent:<br>Present No  | ot Voting:   | Camran   |
| Proponents:  |  | Representing:  |
| Senator Galen Ha<br>Kim Conroy                                       | adley  | Introducer<br>Nebraska Department of Revenue                                   |
| Opponents:   |  | Representing:  |
| Neutral:   |  | Representing:  |

## Summary of purpose and/or changes:

To make technical corrections to the Revenue Act of 1967; to create a rebuttal presumption of registration requirements and taxability for certain motor homes; to require notification by cities to the Department of Revenue regarding certified redevelopment projects; to extend the statute of limitations for assessment of sales and use taxes due; to exchange information between the Departments of Revenue and Insurance and to create a statute of limitations for certain refund claims

Galen Hadley, Chairperson