

One Hundred Third Legislature - First Session - 2013

Introducer's Statement of Intent

LB558

Chairman: Senator Galen Hadley

Committee: Revenue

Date of Hearing: March 20, 2013

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

LB 558 would amend current law to extend the time period in which a taxpayer could bring a lawsuit seeking a declaratory judgment that any tax or penalty is unconstitutional.

Under existing statutes, such a lawsuit must be brought in the same tax year in which the tax or penalty was levied or assessed by a governmental agency. The bill would extend the time to start a lawsuit from the same tax year in which the tax was levied to any time within 12 months after the tax was levied or assessed.

The bill would also harmonize current statutes to clarify that a taxpayer may claim that a property tax levied or assessed is either illegal or unconstitutional and then start the process that is set forth in current law to challenge the tax.

Principal Introducer: _____

Senator Bill Kintner