

**Legislature - First Session - 2015**

**Introducer's Statement of Intent**

**LB261**

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**Chairperson: Senator Mike Gloor**

**Committee: Revenue**

**Date of Hearing: January 23, 2015**

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

To remove obsolete references to county assessment functions previously performed by the Property Tax Administrator; to clarify the authority of the Department of Revenue to disclose nonconfidential tobacco tax information and to disclose miscellaneous tax audit information for enforcement purposes as authorized; to clarify the definition of "qualified owner" under the Rural Community-Based Energy Development Act; to provide air carriers protection from discriminatory tax treatment as provided under the federal Tax Equity and Fiscal Responsibility Act and to clarify that interest will not be paid on refunds issued pursuant to the Nebraska Job Creation and Mainstreet Revitalization Act and the Renewable Energy Tax Credit Act.

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

**Senator Mike Gloor**