

AMENDMENTS TO LB237

(Amendments to Standing Committee amendments, AM676)

Introduced by Crawford, 45.

1 1. Strike amendment 1 and insert the following new amendment:

2 1. Strike the original sections and insert the following new
3 sections:

4 Section 1. Section 77-2703, Reissue Revised Statutes of Nebraska, is
5 amended to read:

6 77-2703 (1) There is hereby imposed a tax at the rate provided in
7 section 77-2701.02 upon the gross receipts from all sales of tangible
8 personal property sold at retail in this state; the gross receipts of
9 every person engaged as a public utility, as a community antenna
10 television service operator, or as a satellite service operator, any
11 person involved in the connecting and installing of the services defined
12 in subdivision (2)(a), (b), (d), or (e) of section 77-2701.16, or every
13 person engaged as a retailer of intellectual or entertainment properties
14 referred to in subsection (3) of section 77-2701.16; the gross receipts
15 from the sale of admissions in this state; the gross receipts from the
16 sale of warranties, guarantees, service agreements, or maintenance
17 agreements when the items covered are subject to tax under this section;
18 beginning January 1, 2008, the gross receipts from the sale of bundled
19 transactions when one or more of the products included in the bundle are
20 taxable; the gross receipts from the provision of services defined in
21 subsection (4) of section 77-2701.16; and the gross receipts from the
22 sale of products delivered electronically as described in subsection (9)
23 of section 77-2701.16. Except as provided in section 77-2701.03, when
24 there is a sale, the tax shall be imposed at the rate in effect at the
25 time the gross receipts are realized under the accounting basis used by
26 the retailer to maintain his or her books and records.

1 (a) The tax imposed by this section shall be collected by the
2 retailer from the consumer. It shall constitute a part of the purchase
3 price and until collected shall be a debt from the consumer to the
4 retailer and shall be recoverable at law in the same manner as other
5 debts. The tax required to be collected by the retailer from the consumer
6 constitutes a debt owed by the retailer to this state.

7 (b) It is unlawful for any retailer to advertise, hold out, or state
8 to the public or to any customer, directly or indirectly, that the tax or
9 part thereof will be assumed or absorbed by the retailer, that it will
10 not be added to the selling, renting, or leasing price of the property
11 sold, rented, or leased, or that, if added, it or any part thereof will
12 be refunded. The provisions of this subdivision shall not apply to a
13 public utility.

14 (c) The tax required to be collected by the retailer from the
15 purchaser, unless otherwise provided by statute or by rule and regulation
16 of the Tax Commissioner, shall be displayed separately from the list
17 price, the price advertised in the premises, the marked price, or other
18 price on the sales check or other proof of sales, rentals, or leases.

19 (d) For the purpose of more efficiently securing the payment,
20 collection, and accounting for the sales tax and for the convenience of
21 the retailer in collecting the sales tax, it shall be the duty of the Tax
22 Commissioner to provide a schedule or schedules of the amounts to be
23 collected from the consumer or user to effectuate the computation and
24 collection of the tax imposed by the Nebraska Revenue Act of 1967. Such
25 schedule or schedules shall provide that the tax shall be collected from
26 the consumer or user uniformly on sales according to brackets based on
27 sales prices of the item or items. Retailers may compute the tax due on
28 any transaction on an item or an invoice basis. The rounding rule
29 provided in section 77-3,117 applies.

30 (e) The use of tokens or stamps for the purpose of collecting or
31 enforcing the collection of the taxes imposed in the Nebraska Revenue Act

1 of 1967 or for any other purpose in connection with such taxes is
2 prohibited.

3 (f) For the purpose of the proper administration of the provisions
4 of the Nebraska Revenue Act of 1967 and to prevent evasion of the retail
5 sales tax, it shall be presumed that all gross receipts are subject to
6 the tax until the contrary is established. The burden of proving that a
7 sale of property is not a sale at retail is upon the person who makes the
8 sale unless he or she takes from the purchaser (i) a resale certificate
9 to the effect that the property is purchased for the purpose of
10 reselling, leasing, or renting it, (ii) an exemption certificate pursuant
11 to subsection (7) of section 77-2705, or (iii) a direct payment permit
12 pursuant to sections 77-2705.01 to 77-2705.03. Receipt of a resale
13 certificate, exemption certificate, or direct payment permit shall be
14 conclusive proof for the seller that the sale was made for resale or was
15 exempt or that the tax will be paid directly to the state.

16 (g) In the rental or lease of automobiles, trucks, trailers,
17 semitrailers, and truck-tractors as defined in the Motor Vehicle
18 Registration Act, the tax shall be collected by the lessor on the rental
19 or lease price, except as otherwise provided within this section.

20 (h) In the rental or lease of automobiles, trucks, trailers,
21 semitrailers, and truck-tractors as defined in the act, for periods of
22 one year or more, the lessor may elect not to collect and remit the sales
23 tax on the gross receipts and instead pay a sales tax on the cost of such
24 vehicle. If such election is made, it shall be made pursuant to the
25 following conditions:

26 (i) Notice of the desire to make such election shall be filed with
27 the Tax Commissioner and shall not become effective until the Tax
28 Commissioner is satisfied that the taxpayer has complied with all
29 conditions of this subsection and all rules and regulations of the Tax
30 Commissioner;

31 (ii) Such election when made shall continue in force and effect for

1 a period of not less than two years and thereafter until such time as the
2 lessor elects to terminate the election;

3 (iii) When such election is made, it shall apply to all vehicles of
4 the lessor rented or leased for periods of one year or more except
5 vehicles to be leased to common or contract carriers who provide to the
6 lessor a valid common or contract carrier exemption certificate. If the
7 lessor rents or leases other vehicles for periods of less than one year,
8 such lessor shall maintain his or her books and records and his or her
9 accounting procedure as the Tax Commissioner prescribes; and

10 (iv) The Tax Commissioner by rule and regulation shall prescribe the
11 contents and form of the notice of election, a procedure for the
12 determination of the tax base of vehicles which are under an existing
13 lease at the time such election becomes effective, the method and manner
14 for terminating such election, and such other rules and regulations as
15 may be necessary for the proper administration of this subdivision.

16 (i) The tax imposed by this section on the sales of motor vehicles,
17 semitrailers, and trailers as defined in sections 60-339, 60-348, and
18 60-354 shall be the liability of the purchaser and, with the exception of
19 motor vehicles, semitrailers, and trailers registered pursuant to section
20 60-3,198, the tax shall be collected by the county treasurer as provided
21 in the Motor Vehicle Registration Act or by an approved licensed dealer
22 participating in the electronic dealer services system pursuant to
23 section 60-1507 at the time the purchaser makes application for the
24 registration of the motor vehicle, semitrailer, or trailer for operation
25 upon the highways of this state. The tax imposed by this section on motor
26 vehicles, semitrailers, and trailers registered pursuant to section
27 60-3,198 shall be collected by the Department of Motor Vehicles at the
28 time the purchaser makes application for the registration of the motor
29 vehicle, semitrailer, or trailer for operation upon the highways of this
30 state. At the time of the sale of any motor vehicle, semitrailer, or
31 trailer, the seller shall (i) state on the sales invoice the dollar

1 amount of the tax imposed under this section and (ii) furnish to the
2 purchaser a certified statement of the transaction, in such form as the
3 Tax Commissioner prescribes, setting forth as a minimum the total sales
4 price, the allowance for any trade-in, and the difference between the
5 two. The sales tax due shall be computed on the difference between the
6 total sales price and the allowance for any trade-in as disclosed by such
7 certified statement. Any seller who willfully understates the amount upon
8 which the sales tax is due shall be subject to a penalty of one thousand
9 dollars. A copy of such certified statement shall also be furnished to
10 the Tax Commissioner. Any seller who fails or refuses to furnish such
11 certified statement shall be guilty of a misdemeanor and shall, upon
12 conviction thereof, be punished by a fine of not less than twenty-five
13 dollars nor more than one hundred dollars. If the purchaser does not
14 register such motor vehicle, semitrailer, or trailer for operation on the
15 highways of this state within thirty days of the purchase thereof, the
16 tax imposed by this section shall immediately thereafter be paid by the
17 purchaser to the county treasurer or the Department of Motor Vehicles. If
18 the tax is not paid on or before the thirtieth day after its purchase,
19 the county treasurer or Department of Motor Vehicles shall also collect
20 from the purchaser interest from the thirtieth day through the date of
21 payment and sales tax penalties as provided in the Nebraska Revenue Act
22 of 1967. The county treasurer or Department of Motor Vehicles shall
23 report and remit the tax so collected to the Tax Commissioner by the
24 fifteenth day of the following month. The county treasurer, for his or
25 her collection fee, shall deduct and withhold ~~for the use of the county~~
26 ~~general fund,~~ from all amounts required to be collected under this
27 subsection, the collection fee permitted to be deducted by any retailer
28 collecting the sales tax, all of which shall be deposited in the county
29 general fund, plus one-half of one percent of all amounts in excess of
30 six thousand dollars remitted each month, seventy-five percent of which
31 shall be deposited in the county general fund and twenty-five percent of

1 which shall be deposited in the county road fund. In any county with a
2 population of one hundred fifty thousand inhabitants or more, the county
3 treasurer shall remit one dollar of his or her collection fee for each of
4 the first five thousand motor vehicles, semitrailers, or trailers
5 registered with such county treasurer on or after October 1, 2019, to the
6 State Treasurer for credit to the Department of Revenue Enforcement Fund.

7 The Department of Motor Vehicles, for its collection fee, shall deduct,
8 withhold, and deposit in the Motor Carrier Division Cash Fund the
9 collection fee permitted to be deducted by any retailer collecting the
10 sales tax. The collection fee for the county treasurer or the Department
11 of Motor Vehicles shall be forfeited if the county treasurer or
12 department ~~Department of Motor Vehicles~~ violates any rule or regulation
13 pertaining to the collection of the use tax.

14 (j)(i) The tax imposed by this section on the sale of a motorboat as
15 defined in section 37-1204 shall be the liability of the purchaser. The
16 tax shall be collected by the county treasurer at the time the purchaser
17 makes application for the registration of the motorboat. At the time of
18 the sale of a motorboat, the seller shall (A) state on the sales invoice
19 the dollar amount of the tax imposed under this section and (B) furnish
20 to the purchaser a certified statement of the transaction, in such form
21 as the Tax Commissioner prescribes, setting forth as a minimum the total
22 sales price, the allowance for any trade-in, and the difference between
23 the two. The sales tax due shall be computed on the difference between
24 the total sales price and the allowance for any trade-in as disclosed by
25 such certified statement. Any seller who willfully understates the amount
26 upon which the sales tax is due shall be subject to a penalty of one
27 thousand dollars. A copy of such certified statement shall also be
28 furnished to the Tax Commissioner. Any seller who fails or refuses to
29 furnish such certified statement shall be guilty of a misdemeanor and
30 shall, upon conviction thereof, be punished by a fine of not less than
31 twenty-five dollars nor more than one hundred dollars. If the purchaser

1 does not register such motorboat within thirty days of the purchase
2 thereof, the tax imposed by this section shall immediately thereafter be
3 paid by the purchaser to the county treasurer. If the tax is not paid on
4 or before the thirtieth day after its purchase, the county treasurer
5 shall also collect from the purchaser interest from the thirtieth day
6 through the date of payment and sales tax penalties as provided in the
7 Nebraska Revenue Act of 1967. The county treasurer shall report and remit
8 the tax so collected to the Tax Commissioner by the fifteenth day of the
9 following month. The county treasurer, for his or her collection fee,
10 shall deduct and withhold for the use of the county general fund, from
11 all amounts required to be collected under this subsection, the
12 collection fee permitted to be deducted by any retailer collecting the
13 sales tax. The collection fee shall be forfeited if the county treasurer
14 violates any rule or regulation pertaining to the collection of the use
15 tax.

16 (ii) In the rental or lease of motorboats, the tax shall be
17 collected by the lessor on the rental or lease price.

18 (k)(i) The tax imposed by this section on the sale of an all-terrain
19 vehicle as defined in section 60-103 or a utility-type vehicle as defined
20 in section 60-135.01 shall be the liability of the purchaser. The tax
21 shall be collected by the county treasurer or by an approved licensed
22 dealer participating in the electronic dealer services system pursuant to
23 section 60-1507 at the time the purchaser makes application for the
24 certificate of title for the all-terrain vehicle or utility-type vehicle.
25 At the time of the sale of an all-terrain vehicle or a utility-type
26 vehicle, the seller shall (A) state on the sales invoice the dollar
27 amount of the tax imposed under this section and (B) furnish to the
28 purchaser a certified statement of the transaction, in such form as the
29 Tax Commissioner prescribes, setting forth as a minimum the total sales
30 price, the allowance for any trade-in, and the difference between the
31 two. The sales tax due shall be computed on the difference between the

1 total sales price and the allowance for any trade-in as disclosed by such
2 certified statement. Any seller who willfully understates the amount upon
3 which the sales tax is due shall be subject to a penalty of one thousand
4 dollars. A copy of such certified statement shall also be furnished to
5 the Tax Commissioner. Any seller who fails or refuses to furnish such
6 certified statement shall be guilty of a misdemeanor and shall, upon
7 conviction thereof, be punished by a fine of not less than twenty-five
8 dollars nor more than one hundred dollars. If the purchaser does not
9 obtain a certificate of title for such all-terrain vehicle or utility-
10 type vehicle within thirty days of the purchase thereof, the tax imposed
11 by this section shall immediately thereafter be paid by the purchaser to
12 the county treasurer. If the tax is not paid on or before the thirtieth
13 day after its purchase, the county treasurer shall also collect from the
14 purchaser interest from the thirtieth day through the date of payment and
15 sales tax penalties as provided in the Nebraska Revenue Act of 1967. The
16 county treasurer shall report and remit the tax so collected to the Tax
17 Commissioner by the fifteenth day of the following month. The county
18 treasurer, for his or her collection fee, shall deduct and withhold for
19 the use of the county general fund, from all amounts required to be
20 collected under this subsection, the collection fee permitted to be
21 deducted by any retailer collecting the sales tax. The collection fee
22 shall be forfeited if the county treasurer violates any rule or
23 regulation pertaining to the collection of the use tax.

24 (ii) In the rental or lease of an all-terrain vehicle or a utility-
25 type vehicle, the tax shall be collected by the lessor on the rental or
26 lease price.

27 (iii) County treasurers are appointed as sales and use tax
28 collectors for all sales of all-terrain vehicles or utility-type vehicles
29 made outside of this state to purchasers or users of all-terrain vehicles
30 or utility-type vehicles which are required to have a certificate of
31 title in this state. The county treasurer shall collect the applicable

1 use tax from the purchaser of an all-terrain vehicle or a utility-type
2 vehicle purchased outside of this state at the time application for a
3 certificate of title is made. The full use tax on the purchase price
4 shall be collected by the county treasurer if a sales or occupation tax
5 was not paid by the purchaser in the state of purchase. If a sales or
6 occupation tax was lawfully paid in the state of purchase at a rate less
7 than the tax imposed in this state, use tax must be collected on the
8 difference as a condition for obtaining a certificate of title in this
9 state.

10 (1) The Tax Commissioner shall adopt and promulgate necessary rules
11 and regulations for determining the amount subject to the taxes imposed
12 by this section so as to insure that the full amount of any applicable
13 tax is paid in cases in which a sale is made of which a part is subject
14 to the taxes imposed by this section and a part of which is not so
15 subject and a separate accounting is not practical or economical.

16 (2) A use tax is hereby imposed on the storage, use, or other
17 consumption in this state of property purchased, leased, or rented from
18 any retailer and on any transaction the gross receipts of which are
19 subject to tax under subsection (1) of this section on or after June 1,
20 1967, for storage, use, or other consumption in this state at the rate
21 set as provided in subsection (1) of this section on the sales price of
22 the property or, in the case of leases or rentals, of the lease or rental
23 prices.

24 (a) Every person storing, using, or otherwise consuming in this
25 state property purchased from a retailer or leased or rented from another
26 person for such purpose shall be liable for the use tax at the rate in
27 effect when his or her liability for the use tax becomes certain under
28 the accounting basis used to maintain his or her books and records. His
29 or her liability shall not be extinguished until the use tax has been
30 paid to this state, except that a receipt from a retailer engaged in
31 business in this state or from a retailer who is authorized by the Tax

1 Commissioner, under such rules and regulations as he or she may
2 prescribe, to collect the sales tax and who is, for the purposes of the
3 Nebraska Revenue Act of 1967 relating to the sales tax, regarded as a
4 retailer engaged in business in this state, which receipt is given to the
5 purchaser pursuant to subdivision (b) of this subsection, shall be
6 sufficient to relieve the purchaser from further liability for the tax to
7 which the receipt refers.

8 (b) Every retailer engaged in business in this state and selling,
9 leasing, or renting property for storage, use, or other consumption in
10 this state shall, at the time of making any sale, collect any tax which
11 may be due from the purchaser and shall give to the purchaser, upon
12 request, a receipt therefor in the manner and form prescribed by the Tax
13 Commissioner.

14 (c) The Tax Commissioner, in order to facilitate the proper
15 administration of the use tax, may designate such person or persons as he
16 or she may deem necessary to be use tax collectors and delegate to such
17 persons such authority as is necessary to collect any use tax which is
18 due and payable to the State of Nebraska. The Tax Commissioner may
19 require of all persons so designated a surety bond in favor of the State
20 of Nebraska to insure against any misappropriation of state funds so
21 collected. The Tax Commissioner may require any tax official, city,
22 county, or state, to collect the use tax on behalf of the state. All
23 persons designated to or required to collect the use tax shall account
24 for such collections in the manner prescribed by the Tax Commissioner.
25 Nothing in this subdivision shall be so construed as to prevent the Tax
26 Commissioner or his or her employees from collecting any use taxes due
27 and payable to the State of Nebraska.

28 (d) All persons designated to collect the use tax and all persons
29 required to collect the use tax shall forward the total of such
30 collections to the Tax Commissioner at such time and in such manner as
31 the Tax Commissioner may prescribe. For all use taxes collected prior to

1 October 1, 2002, such collectors of the use tax shall deduct and withhold
2 from the amount of taxes collected two and one-half percent of the first
3 three thousand dollars remitted each month and one-half of one percent of
4 all amounts in excess of three thousand dollars remitted each month as
5 reimbursement for the cost of collecting the tax. For use taxes collected
6 on and after October 1, 2002, such collectors of the use tax shall deduct
7 and withhold from the amount of taxes collected two and one-half percent
8 of the first three thousand dollars remitted each month as reimbursement
9 for the cost of collecting the tax. Any such deduction shall be forfeited
10 to the State of Nebraska if such collector violates any rule, regulation,
11 or directive of the Tax Commissioner.

12 (e) For the purpose of the proper administration of the Nebraska
13 Revenue Act of 1967 and to prevent evasion of the use tax, it shall be
14 presumed that property sold, leased, or rented by any person for delivery
15 in this state is sold, leased, or rented for storage, use, or other
16 consumption in this state until the contrary is established. The burden
17 of proving the contrary is upon the person who purchases, leases, or
18 rents the property.

19 (f) For the purpose of the proper administration of the Nebraska
20 Revenue Act of 1967 and to prevent evasion of the use tax, for the sale
21 of property to an advertising agency which purchases the property as an
22 agent for a disclosed or undisclosed principal, the advertising agency is
23 and remains liable for the sales and use tax on the purchase the same as
24 if the principal had made the purchase directly.

25 Sec. 2. Section 77-5601, Reissue Revised Statutes of Nebraska, is
26 amended to read:

27 77-5601 (1) From August 1, 2004, through October 31, 2004, there
28 shall be conducted a tax amnesty program with regard to taxes due and
29 owing that have not been reported to the Department of Revenue. Any
30 person applying for tax amnesty shall pay all unreported taxes that were
31 due on or before April 1, 2004. Any person that applies for tax amnesty

1 and is accepted by the Tax Commissioner shall have any penalties and
2 interest waived on unreported and delinquent taxes notwithstanding any
3 other provisions of law to the contrary.

4 (2) To be eligible for the tax amnesty provided by this section, the
5 person shall apply for amnesty within the amnesty period, file a return
6 for each taxable period for which the amnesty is requested by December
7 31, 2004, if no return has been filed, and pay in full all taxes for
8 which amnesty is sought with the return or within thirty days after the
9 application if a return was filed prior to the amnesty period. Tax
10 amnesty shall not be available for any person that is under civil or
11 criminal audit, investigation, or prosecution for unreported or
12 delinquent taxes by this state or the United States Government on or
13 before April 16, 2004.

14 (3) The department shall not seek civil or criminal prosecution
15 against any person for any taxable period for which amnesty has been
16 granted. The Tax Commissioner shall develop forms for applying for the
17 tax amnesty program, develop procedures for qualification for tax
18 amnesty, and conduct a public awareness campaign publicizing the program.

19 (4) If a person elects to participate in the amnesty program, the
20 election shall constitute an express and irrevocable relinquishment of
21 all administrative and judicial rights to challenge the imposition of the
22 tax or its amount. Nothing in this section shall prohibit the department
23 from adjusting a return as a result of any state or federal audit.

24 (5)(a) Except for any local option sales tax collected and returned
25 to the appropriate municipality and any motor vehicle fuel, diesel fuel,
26 and compressed fuel taxes, which shall be deposited in the Highway Trust
27 Fund or Highway Allocation Fund as provided by law, no less than eighty
28 percent of all revenue received pursuant to the tax amnesty program shall
29 be deposited in the General Fund; ten percent, not to exceed five hundred
30 thousand dollars, shall be deposited in the Department of Revenue
31 Enforcement Fund; and ten percent, not to exceed five hundred thousand

1 dollars, shall be deposited in the Department of Revenue Enforcement
2 Technology Fund. Any amount that would otherwise be deposited in the
3 Department of Revenue Enforcement Fund or the Department of Revenue
4 Enforcement Technology Fund that is in excess of the five-hundred-
5 thousand-dollar limitation shall be deposited in the General Fund.

6 (b) For fiscal year 2005-06, all proceeds in the Department of
7 Revenue Enforcement Fund shall be appropriated to the department for
8 purposes of employing investigators, agents, and auditors and otherwise
9 increasing personnel for enforcement of the Nebraska Revenue Act of 1967.
10 For fiscal year 2005-06, all proceeds in the Department of Revenue
11 Enforcement Technology Fund shall be appropriated to the department for
12 the purposes of acquiring lists, software, programming, computer
13 equipment, and other technological methods for enforcing the act.

14 (c) For fiscal years after fiscal year 2005-06, twenty percent of
15 all proceeds received during the previous calendar year due to the
16 efforts of auditors and investigators hired pursuant to subdivision (5)
17 (b) of this section, not to exceed seven hundred fifty thousand dollars,
18 shall be deposited in the Department of Revenue Enforcement Fund for
19 purposes of employing investigators and auditors or continuing such
20 employment for purposes of increasing enforcement of the act.

21 (d) Ten percent of all proceeds received during each calendar year
22 due to the contracts entered into pursuant to section 77-367 shall be
23 deposited in the Department of Revenue Enforcement Fund for purposes of
24 identifying nonfilers of returns, underreporters, nonpayers of taxes, and
25 improper or fraudulent payments.

26 (6)(a) The department shall prepare a report by April 1, 2005, and
27 by February 1 of each year thereafter detailing the results of the tax
28 amnesty program and the subsequent enforcement efforts. For the report
29 due April 1, 2005, the report shall include (i) the amount of revenue
30 obtained as a result of the tax amnesty program broken down by tax
31 program, (ii) the amount obtained from instate taxpayers and from out-of-

1 state taxpayers, and (iii) the amount obtained from individual taxpayers
2 and from business enterprises.

3 (b) For reports due in subsequent years, the report shall include
4 (i) the number of personnel hired for purposes of subdivision (5)(b) of
5 this section and their duties, (ii) a description of lists, software,
6 programming, computer equipment, and other technological methods acquired
7 pursuant to such subdivision and the purposes of each, and (iii) the
8 amount of new revenue obtained as a result of the new personnel and
9 acquisitions during the prior calendar year, broken down into the same
10 categories as described in subdivision (6)(a) of this section.

11 (7) The Department of Revenue Enforcement Fund and the Department of
12 Revenue Enforcement Technology Fund are created. Transfers may be made
13 from the Department of Revenue Enforcement Fund to the General Fund at
14 the direction of the Legislature. The Department of Revenue Enforcement
15 Fund may receive transfers from the Civic and Community Center Financing
16 Fund at the direction of the Legislature for the purpose of administering
17 the Sports Arena Facility Financing Assistance Act. The Department of
18 Revenue Enforcement Fund shall include any money credited to the fund
19 under section 77-2703, and such money shall be used by the Department of
20 Revenue to defray the costs incurred to implement this legislative bill.
21 Any money in the Department of Revenue Enforcement Fund and the
22 Department of Revenue Enforcement Technology Fund available for
23 investment shall be invested by the state investment officer pursuant to
24 the Nebraska Capital Expansion Act and the Nebraska State Funds
25 Investment Act. The Department of Revenue Enforcement Technology Fund
26 shall terminate on July 1, 2006. Any unobligated money in the fund at
27 that time shall be deposited in the General Fund.

28 (8) For purposes of this section, taxes mean any taxes collected by
29 the department, including, but not limited to state and local sales and
30 use taxes, individual and corporate income taxes, financial institutions
31 deposit taxes, motor vehicle fuel, diesel fuel, and compressed fuel

1 taxes, cigarette taxes, transfer taxes, and charitable gaming taxes.

2 Sec. 3. This act becomes operative on October 1, 2019.

3 Sec. 4. Original sections 77-2703 and 77-5601, Reissue Revised

4 Statutes of Nebraska, are repealed.