

AMENDMENTS TO LB284

(Amendments to Standing Committee amendments, AM392)

Introduced by Linehan, 39.

1 1. On page 8, line 7, strike "or" and show as stricken; in line 11
2 strike the period, show as stricken, and insert "; or"; and after line 11
3 insert the following new subdivision:

4 "(e) Any payment processor appointed by a retailer whose sole
5 activity with regard to a sale or lease transaction is to process the
6 payment made from the customer to the retailer.".

7 2. On page 9, line 15, after the period insert "Such retailer shall
8 also be subject to the Local Option Revenue Act and sections 13-319 and
9 13-2813 and shall collect and remit the sales tax due under such act and
10 sections.".

11 3. On page 15, line 15, strike "jointly"; and after line 16 insert
12 the following new subdivision:

13 "(f) A multivendor marketplace platform is relieved of its
14 obligation to collect and remit the correct amount of state and local
15 sales taxes to Nebraska to the extent that the multivendor marketplace
16 platform can establish that the error was due to insufficient or
17 incorrect information given to the multivendor marketplace platform by
18 the seller and relied on by the multivendor marketplace platform. This
19 subdivision shall not apply if the multivendor marketplace platform and
20 the seller are related persons under either section 267(b) or (c) or
21 section 707(b) of the Internal Revenue Code of 1986 or if the seller is
22 also the multivendor marketplace platform operator.".