

AMENDMENTS TO LB310

(Amendments to Standing Committee amendments, AM635)

Introduced by DeBoer, 10.

1 1. Insert the following new section:

2 Sec. 3. Section 77-2005.01, Reissue Revised Statutes of Nebraska, is
3 amended to read:

4 77-2005.01 (1) For the purposes of sections 77-2004 and 77-2005,
5 relatives of the decedent shall include:

6 (a) Relatives ~~relatives~~ of a former spouse to whom the decedent was
7 married at the time of the death of the former spouse and relatives of a
8 spouse to whom the decedent was married at the time of his or her death;
9 and -

10 (b) Relatives of a spouse or former spouse of the decedent's parent,
11 grandparent, child, sibling, uncle, aunt, niece, or nephew, if the
12 decedent's parent, grandparent, child, sibling, uncle, aunt, niece, or
13 nephew was married to the spouse at the date of death of the decedent or
14 at the date of death of such spouse.

15 (2) The computation of any tax due pursuant to sections 77-2004,
16 77-2005, and 77-2006 shall be made without regard to Nebraska inheritance
17 tax apportionment.

18 2. On page 3, line 24, strike "4" and insert "5"; and in line 26,
19 after "77-2005," insert "77-2005.01,".

20 3. Renumber the remaining sections accordingly.