

AMENDMENTS TO LB97

Introduced by Revenue.

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

3 Section 1. Section 77-2015, Revised Statutes Cumulative Supplement,
4 2022, is amended to read:

5 77-2015 (1) Each petitioner in a proceeding to determine
6 inheritance tax personal representative of an estate shall, upon the
7 entry of an order determining inheritance tax, if any distribution of any
8 proceeds from an estate, submit a report regarding inheritance taxes to
9 the county treasurer of the county in which the inheritance tax
10 determination was conducted. The report shall be submitted on a form
11 prescribed by the Department of Revenue and shall include the following
12 information: estate was administered.

13 (a) The amount of inheritance tax revenue generated under section
14 77-2004 and the number of persons receiving property that was subject to
15 tax under section 77-2004 and on which inheritance tax was assessed;

16 (b) The amount of inheritance tax revenue generated under section
17 77-2005 and the number of persons receiving property that was subject to
18 tax under section 77-2005 and on which inheritance tax was assessed;

19 (c) The amount of inheritance tax revenue generated under section
20 77-2006 and the number of persons receiving property that was subject to
21 tax under section 77-2006 and on which inheritance tax was assessed; and

22 (d) The number of persons who do not reside in this state and who
23 received any property that was subject to tax under section 77-2004,
24 77-2005, or 77-2006 and on which inheritance tax was assessed.

25 (2) ~~The On or before July 1, 2023, and on or before July 1 of each~~
26 ~~year thereafter,~~ the county treasurer of each county shall compile and
27 submit a report regarding inheritance taxes generated from January 1,

1 2023, through June 30, 2023, to the Department of Revenue on or before
2 August 1, 2023. Beginning July 1, 2023, the county treasurer of each
3 county shall compile and submit a report regarding annual inheritance
4 taxes generated from July 1 of each year through June 30 of the next
5 year, to the Department of Revenue on or before August 1, 2024, and on or
6 before August 1 of each year thereafter. The reports shall be submitted
7 on a form prescribed by the Department of Revenue and shall include the
8 following information:

9 (a) ~~(1)~~ The amount of inheritance tax revenue generated under
10 section 77-2004 and the number of persons receiving property that was
11 subject to tax under section 77-2004 and on which inheritance tax was
12 assessed;

13 (b) ~~(2)~~ The amount of inheritance tax revenue generated under
14 section 77-2005 and the number of persons receiving property that was
15 subject to tax under section 77-2005 and on which inheritance tax was
16 assessed;

17 (c) ~~(3)~~ The amount of inheritance tax revenue generated under
18 section 77-2006 and the number of persons receiving property that was
19 subject to tax under section 77-2006 and on which inheritance tax was
20 assessed; and

21 (d) ~~(4)~~ The number of persons who do not reside in this state and
22 who received any property that was subject to tax under section 77-2004,
23 77-2005, or 77-2006 and on which inheritance tax was assessed.

24 (3) On or before September 1, 2023, and on or before September 1 of
25 each year thereafter, the Department of Revenue shall compile and
26 aggregate such treasurer reports received from each county and make each
27 county report and a statewide aggregate of such county reports available
28 to the public on the Department of Revenue's website.

29 Sec. 2. Original section 77-2015, Revised Statutes Cumulative
30 Supplement, 2022, is repealed.

31 Sec. 3. Since an emergency exists, this act takes effect when

1 passed and approved according to law.