

ONE HUNDRED EIGHTH LEGISLATURE - FIRST SESSION - 2023
COMMITTEE STATEMENT (CORRECTED)
LB97

Hearing Date: Wednesday February 22, 2023
Committee On: Revenue
Introducer: Clements
One Liner: Change provisions relating to required reports for inheritance tax

Roll Call Vote - Final Committee Action:

Advanced to General File with amendment(s)

Vote Results:

Aye: 8 Senators Albrecht, Bostar, Briese, Dungan, Kauth, Linehan, Murman, von Gillern

Nay:

Absent:

Present Not Voting:

Testimony:

Proponents:

Senator Robert Clements
Candace Meredith
Ryan McIntosh
Tim Hruza
Nicole Fox

Representing:

District 2
NACO
National Guard Association of Nebraska
Nebraska State Bar Association
Platte Institute

Opponents:

Representing:

Neutral:

Representing:

* ADA Accommodation Written Testimony

Summary of purpose and/or changes:

LB 97 modifies Neb. Rev. Stat. Sec. 77-2015 to require reporting to the county treasurer of an additional avenue within statute for a independent petitioner to have inheritance tax determined and to provide for aggregate reporting of county treasurers' reports sent to the Department of Revenue yearly.

Explanation of amendments:

AM 504 to LB 97 adds clarifying language to further define the reporting that is required under the changes made by the bill.
