

LEGISLATIVE BILL 867

Approved by the Governor April 20, 1971

Introduced by Richard F. Proud, 12th District

AN ACT relating to mail; to provide a presumption as to when certain documents or payments were mailed as prescribed.

Be it enacted by the people of the State of Nebraska,

Section 1. Any report, claim, tax return, statement, or any payment required or authorized to be filed or made to the State of Nebraska, or to any political subdivision thereof, which is: (1) Transmitted through the United States mail; (2) mailed but not received by the state or political subdivision; or (3) received and the cancellation mark is illegible, erroneous, or omitted shall be deemed filed or made and received on the date it was mailed if the sender establishes by competent evidence that the report, claim, tax return, statement or payment was deposited in the United States mail on or before the date for filing or paying.

Sec. 2. If any such report, claim, tax return, statement, or payment is sent by United States mail and either registered or certified, a record authenticated by the United States post office of such registration or certification shall be considered competent evidence that the report, claim, tax return, statement, or payment was delivered to the state officer or state agency or officer or agency of the political subdivision to which addressed, and the date of registration or certification shall be deemed the postmarked date.

Sec. 3. If the date for filing any such report, claim, tax return, statement, or making any such payment falls upon a Saturday, Sunday, or legal holiday, such filing shall be considered timely if performed on the next business day.