

LEGISLATIVE BILL 819

Approved by the Governor March 17, 1988

Introduced by Elmer, 38

AN ACT relating to revenue and taxation; to amend sections 77-1734.01 and 77-1776, Reissue Revised Statutes of Nebraska, 1943; to change provisions relating to the time of payment and filing for certain tax refunds; and to repeal the original sections.

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

Section 1. That section 77-1734.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1734.01. (1) In case of payment made of any taxes as a result of a clerical error on the part of taxing officials of the state, county, or other political subdivision of the state, or any taxpayer, the county treasurer ~~is authorized to~~ may refund that portion of the tax paid as a result of the clerical error upon verification by the county assessor or other taxing official that such error has been made and upon approval by the county board. The tax refunded shall be charged against any undistributed money on hand in such treasurer's office belonging to the political subdivisions which received the benefit from the first payment. If the treasurer has insufficient undistributed money on hand to satisfy the claim, the claim shall be paid from funds collected during the next tax year. A claim for a refund under the provisions of this section shall be made in writing to the county treasurer within two years after payment of such tax.

(2) The county treasurer ~~is authorized to~~ may refund or credit to the taxpayer that tax or portion of tax which such taxpayer ~~shall have~~ has paid as a result of misunderstanding or honest mistake. Such taxpayer may make written claim for a refund of or credit for such tax within two years after payment has been made, and shall submit such claim to the county treasurer of the county in which the tax was mistakenly paid.

Sec. 2. That section 77-1776, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-1776. If a person pays property tax or makes payments in lieu of tax with respect to property,

or any part of such tax, because of a clerical error, misunderstanding, or honest mistake or if the payment of such tax is invalid for any reason, such person may, within two years of the date such taxes were due, present to the Tax Commissioner a written demand for a refund or return of such payment claim a refund of such payment pursuant to section 77-1734.01.

Sec. 3. That original sections 77-1734.01 and 77-1776, Reissue Revised Statutes of Nebraska, 1943, are repealed.