

## LEGISLATIVE BILL 2

Approved by the Governor November 21, 1989

Introduced by Barrett, 39, Speaker, for the Governor

AN ACT relating to revenue and taxation; to amend section 77-1775.01, Revised Statutes Supplement, 1989; to change who may be refunded certain taxes; to state intent; to repeal the original section; and to declare an emergency.

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

Section 1. That section 77-1775.01, Revised Statutes Supplement, 1989, be amended to read as follows:

77-1775.01. (1) When property is valued or equalized by the Tax Commissioner or the State Board of Equalization and Assessment and an appeal is taken from such valuation or equalization and the final result of such appeal establishes a lower value than that ~~on~~ upon which taxes have been paid, the amount of taxes paid ~~on~~ or the value in excess of that finally determined value shall be refunded to the ~~taxpayers prevailing party~~ party who have has paid such tax.

(2) The Tax Commissioner upon receiving a certified copy of such final order shall certify the amount of the refund to the county treasurer of the county or counties to whom the tax was paid or distributed. If only valuation was previously certified to a county or counties, then the Tax Commissioner shall certify the value resulting from the final decision to the official who received the original valuation which was changed by the final order. The refund shall be made in the manner prescribed in subsection (2) of section 77-1736.04. Nothing in this section shall be construed to mean that any taxpayer shall have had to pay any tax under protest or paid tax and claimed a refund.

Sec. 2. The changes made to section 77-1775.01 by this legislative bill are expressly intended to apply to all litigation pending as of the date this act is passed and approved, according to law.

Sec. 3. That original section 77-1775.01, Revised Statutes Supplement, 1989, is repealed.

Sec. 4. Since an emergency exists, this act shall be in full force and take effect, from and after