

LEGISLATIVE BILL 234

Approved by the Governor May 10, 2017

Introduced by Smith, 14.

A BILL FOR AN ACT relating to revenue and taxation; to amend section 49-801.01, Revised Statutes Cumulative Supplement, 2016; to update references to the Internal Revenue Code; to repeal the original section; and to declare an emergency.

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

Section 1. Section 49-801.01, Revised Statutes Cumulative Supplement, 2016, is amended to read:

49-801.01 Except as provided by Article VIII, section 1B, of the Constitution of Nebraska and in sections 77-1106, 77-1108, 77-1109, 77-1117, 77-1119, 77-2701.01, 77-2714 to 77-27,123, 77-27,191, 77-2902, 77-2906, 77-2908, 77-2909, 77-4103, 77-4104, 77-4108, 77-5509, 77-5515, 77-5527 to 77-5529, 77-5539, 77-5717 to 77-5719, 77-5728, 77-5802, 77-5803, 77-5806, 77-5903, 77-6302, and 77-6306, any reference to the Internal Revenue Code refers to the Internal Revenue Code of 1986 as it exists on the effective date of this act February 27, 2015.

Sec. 2. Original section 49-801.01, Revised Statutes Cumulative Supplement, 2016, is repealed.

Sec. 3. Since an emergency exists, this act takes effect when passed and approved according to law.