

LEGISLATIVE BILL 485

Approved by the Governor April 5, 1971

Introduced by Roland A. Luedtke, 28th District

AN ACT to amend section 21-323, Reissue Revised Statutes of Nebraska, 1943, relating to corporations; to make additional requirements for the Secretary of State in mailing notices of delinquent occupation taxes as prescribed; to eliminate the provision for exception of penalties; and to repeal the original section, and also section 21-316, Reissue Revised Statutes of Nebraska, 1943.

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

Section 1. That section 21-323, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

21-323. (1) Prior to March 1 of each year, effective January 1, 1970, the Secretary of State shall cause to be mailed by first-class mail to the last-named and appointed registered agent at the last-named street address of the registered office of each domestic corporation subject to sections 21-301 to 21-325 a notice stating that occupation taxes are to be paid on or before August 1 of the same year and that a properly executed and signed report is to be filed on or before August 1 of the same year; that if occupation taxes are not paid on or before August 1 of the same year and that if the report is not filed on or before August 1 of the same year, delinquent corporations shall be automatically dissolved on August 2 of the same year for nonpayment of occupation taxes and failure to file the report; and that the delinquent occupation tax shall be a lien upon the assets of the corporation subsequent only to state, county, and municipal taxes.

(2) Upon the failure of any domestic corporation to pay its occupation tax and file the report within the time limited by sections 21-301 to 21-325, the Secretary of State shall upon August 2 of the same year dissolve the corporation for nonpayment of taxes and make such entry and showing upon the records of his office.

(3) All delinquent occupation taxes of the corporation shall be a lien upon the assets of the corporation, subsequent only to state, county, and municipal taxes; provided, occupation taxes existing and

delinquent on August 28, 1943, shall cease to be a lien as against any mortgagee, pledgee, purchaser, or judgment creditor unless a notice of the lien is filed by the Secretary of State, within one year after March 9, 1957, with the county clerk of the county wherein the personal property sought to be charged with such lien is situated, and with the county clerk or register of deeds of the county wherein the real estate sought to be charged with such lien is situated.

(4) No domestic corporation shall be voluntarily dissolved until all occupation taxes and annual fees due to or assessable by the state have been paid and the report filed by such corporation.

Sec. 2. That original section 20-323, Reissue Revised Statutes of Nebraska, 1943, and also section 21-316, Reissue Revised Statutes of Nebraska, 1943, are repealed.