

LEGISLATIVE BILL 210

Approved by the Governor March 15, 1973

Introduced by Waldron, 42

AN ACT to amend sections 77-316 and 77-2037, Reissue Revised Statutes of Nebraska, 1943, relating to taxation; to eliminate a mailing requirement; to provide for expiration of inheritance tax liens; to change time for filing suit; and to repeal the original sections.

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

Section 1. That section 77-316, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-316. The county judge of each county, upon the filing of an inventory in the estate of each deceased person probated in the county court of such county, shall forthwith furnish a copy of such inventory to the county assessor of such county, ~~and when the value of the estate exceeds fifty thousand dollars, a copy of such inventory shall also be mailed to the Tax Commissioner.~~ For such purposes ~~purpose~~, the county judge may require the filing of such inventories in duplicate, or triplicate.

Sec. 2. That section 77-2037, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-2037. Except in the case of a bona fide purchaser for value without notice, the lien of the inheritance tax shall continue ~~until such tax is paid for ten years from the date of death or within five years after the amount of inheritance tax shall be finally ascertained and assessed by the court having jurisdiction thereof, whichever occurs later; Provided, that all inheritance taxes shall be sued for within five years one year after the amount thereof shall be finally ascertained and assessed by the court having jurisdiction thereof, otherwise they shall be presumed to have been paid and cease to be a lien and no action shall be maintained thereafter for the enforcement of said tax. This section shall be applicable to all property subject to inheritance tax of individuals dying after September 4, 1953.~~

Sec. 3. That original sections 77-316 and 77-2037, Reissue Revised Statutes of Nebraska, 1943, are repealed.