

AMENDMENTS TO LB1317

(Amendments to Standing Committee amendments, AM3246)

Introduced by Clements, 2.

1 1. Insert the following new section:

2 Sec. 51. Section 77-2015, Revised Statutes Supplement, 2023, is
3 amended to read:

4 77-2015 (1)(a) ~~(1)~~ Each petitioner in a proceeding to determine
5 inheritance tax shall, upon the entry of an order determining inheritance
6 tax, if any, submit a report regarding inheritance taxes to the county
7 treasurer of each the county in which the inheritance tax is owed
8 determination was conducted. If such reported inheritance taxes are
9 changed or amended, the petitioner shall submit an amended report
10 regarding such changed or amended inheritance taxes to the county
11 treasurer of each county in which the inheritance taxes were changed or
12 amended. No inheritance tax may be paid or refunded before the report or
13 amended report, if required, is submitted. In the event of noncompliance
14 by the petitioner, the county treasurer or county attorney of the county
15 in which inheritance tax is owed may complete the form in place of the
16 petitioner.

17 (b) Until June 30, 2024, the ~~The~~ report or amended report shall be
18 submitted on a form prescribed by the Department of Revenue and shall
19 include the following information:

20 (i) ~~(a)~~ The amount of inheritance tax revenue generated under
21 section 77-2004 and the number of persons receiving property that was
22 subject to tax under section 77-2004 and on which inheritance tax was
23 assessed;

24 (ii) ~~(b)~~ The amount of inheritance tax revenue generated under
25 section 77-2005 and the number of persons receiving property that was
26 subject to tax under section 77-2005 and on which inheritance tax was

1 assessed;

2 (iii) ~~(c)~~ The amount of inheritance tax revenue generated under
3 section 77-2006 and the number of persons receiving property that was
4 subject to tax under section 77-2006 and on which inheritance tax was
5 assessed; and

6 (iv) ~~(d)~~ The number of persons who do not reside in this state and
7 who received any property that was subject to tax under section 77-2004,
8 77-2005, or 77-2006 and on which inheritance tax was assessed.

9 (c) Beginning July 1, 2024, the report or amended report shall be
10 submitted on a form prescribed by the Department of Revenue and shall
11 include the following information:

12 (i) The amount of inheritance tax paid under section 77-2004 and the
13 number of persons receiving property that was subject to tax under
14 section 77-2004 and on which inheritance tax was assessed;

15 (ii) The amount of inheritance tax paid under section 77-2005 and
16 the number of persons receiving property that was subject to tax under
17 section 77-2005 and on which inheritance tax was assessed;

18 (iii) The amount of inheritance tax paid under section 77-2006 and
19 the number of persons receiving property that was subject to tax under
20 section 77-2006 and on which inheritance tax was assessed; and

21 (iv) The number of persons who do not reside in this state and who
22 received any property that was subject to tax under section 77-2004,
23 77-2005, or 77-2006 and on which inheritance tax was assessed.

24 (2)(a) (2) The county treasurer of each county shall compile and
25 submit a report regarding inheritance taxes generated from January 1,
26 2023, through June 30, 2023, to the Department of Revenue on or before
27 August 1, 2023. ~~The Beginning July 1, 2023,~~ the county treasurer of each
28 county shall compile and submit a report regarding annual inheritance
29 taxes generated from July 1, 2023, of each year through June 30, 2024 of
30 the next year, to the Department of Revenue on or before August 1, 2024.
31 Beginning July 1, 2024, the county treasurer of each county shall compile

1 and submit a report regarding annual inheritance taxes paid from July 1
2 of each year through June 30 of the next year, to the Department of
3 Revenue on or before August 1, 2025, and on or before August 1 of each
4 year thereafter.

5 (b) Until June 30, 2024, the The reports shall be submitted on a
6 form prescribed by the Department of Revenue and shall include the
7 following information:

8 (i) (a) The amount of inheritance tax revenue generated under
9 section 77-2004 and the number of persons receiving property that was
10 subject to tax under section 77-2004 and on which inheritance tax was
11 assessed;

12 (ii) (b) The amount of inheritance tax revenue generated under
13 section 77-2005 and the number of persons receiving property that was
14 subject to tax under section 77-2005 and on which inheritance tax was
15 assessed;

16 (iii) (c) The amount of inheritance tax revenue generated under
17 section 77-2006 and the number of persons receiving property that was
18 subject to tax under section 77-2006 and on which inheritance tax was
19 assessed; and

20 (iv) (d) The number of persons who do not reside in this state and
21 who received any property that was subject to tax under section 77-2004,
22 77-2005, or 77-2006 and on which inheritance tax was assessed.

23 (c) Beginning July 1, 2024, the reports shall be submitted on a form
24 prescribed by the Department of Revenue and shall include the following
25 information:

26 (i) The amount of inheritance tax paid under section 77-2004 and the
27 number of persons receiving property that was subject to tax under
28 section 77-2004 and on which inheritance tax was assessed;

29 (ii) The amount of inheritance tax paid under section 77-2005 and
30 the number of persons receiving property that was subject to tax under
31 section 77-2005 and on which inheritance tax was assessed;

1 (iii) The amount of inheritance tax paid under section 77-2006 and
2 the number of persons receiving property that was subject to tax under
3 section 77-2006 and on which inheritance tax was assessed; and

4 (iv) The number of persons who do not reside in this state and who
5 received any property that was subject to tax under section 77-2004,
6 77-2005, or 77-2006 and on which inheritance tax was assessed.

7 (3) On or before September 1, 2023, and on or before September 1 of
8 each year thereafter, the Department of Revenue shall compile and
9 aggregate such treasurer reports received from each county and make each
10 county report and a statewide aggregate of such county reports available
11 to the public on the Department of Revenue's website.

12 2. Renumber the remaining sections and correct internal references
13 accordingly.

14 3. Correct the operative date and repealer sections so that the
15 section added by this amendment becomes operative on its effective date.