

LEGISLATIVE BILL 1091

Approved by the Governor April 11, 2018

Introduced by Smith, 14.

A BILL FOR AN ACT relating to revenue and taxation; to amend section 49-801.01, Revised Statutes Supplement, 2017; 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 Supplement, 2017, 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 ~~May 11, 2017~~.

Sec. 2. Original section 49-801.01, Revised Statutes Supplement, 2017, is repealed.

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