

LEGISLATURE OF NEBRASKA
ONE HUNDRED FOURTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 763

Introduced by Garrett, 3; Craighead, 6; Krist, 10.

Read first time January 06, 2016

Committee:

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend sections
- 2 77-2714.01, 77-2753, and 77-2761, Reissue Revised Statutes of
- 3 Nebraska, and section 77-2716, Revised Statutes Supplement, 2015; to
- 4 adopt the Nebraska is Honoring Our Military Exemption Act; to
- 5 provide an income tax exemption as prescribed; to harmonize
- 6 provisions; and to repeal the original sections.
- 7 Be it enacted by the people of the State of Nebraska,

1 Section 1. Sections 1 to 6 of this act shall be known and may be
2 cited as the Nebraska is Honoring Our Military Exemption Act.

3 Sec. 2. The Legislature hereby finds and declares that the intended
4 purpose of the state income tax exemption created in the Nebraska is
5 Honoring Our Military Exemption Act is to encourage Nebraska residents
6 who serve on active duty in the armed forces of the United States to
7 retain their resident status in Nebraska and to allow active duty service
8 members to retain their identity as Nebraska residents so that no matter
9 where they serve, they can always call Nebraska their home.

10 Sec. 3. An individual in active duty military service whose home of
11 record is Nebraska and whose state of legal residence commencing on or
12 after January 1, 2017, is a state other than Nebraska may reacquire legal
13 residence in this state, regardless of whether the individual has a
14 physical presence in this state, if the individual intends to make
15 Nebraska his or her state of legal residence. For purposes of this
16 section, evidence of an intent to make this state an individual's state
17 of legal residence must include one or more of the following:

18 (1) Registering to vote in this state;

19 (2) Purchasing residential property or an unimproved residential lot
20 in this state;

21 (3) Titling and registering a motor vehicle in this state;

22 (4) Notifying the state of the individual's previous legal residence
23 of the intent to make Nebraska the individual's state of legal residence;
24 or

25 (5) Preparing a new last will and testament that indicates Nebraska
26 as the individual's state of legal residence.

27 Sec. 4. For taxable years beginning or deemed to begin on or after
28 January 1, 2017, under the Internal Revenue Code of 1986, as amended, an
29 individual who has reacquired residency in this state pursuant to section
30 3 of this act shall receive a state income tax exemption as provided in
31 subsection (15) of section 77-2716.

1 Sec. 5. An individual who has reacquired residency in this state
2 pursuant to section 3 of this act and whose only source of income for the
3 taxable year is compensation that is subtracted from federal adjusted
4 gross income under subsection (15) of section 77-2716 does not need to
5 file a state income tax return for such taxable year.

6 Sec. 6. For any individual who has reacquired residency in this
7 state pursuant to section 3 of this act, no amount is required to be
8 deducted and withheld from such individual's wages pursuant to section
9 77-2753 for income tax due to the state if the individual provides
10 satisfactory evidence to his or her employer that the wages are eligible
11 to be subtracted from federal adjusted gross income pursuant to
12 subsection (15) of section 77-2716.

13 Sec. 7. Section 77-2714.01, Reissue Revised Statutes of Nebraska, is
14 amended to read:

15 77-2714.01 As used in sections 77-2714 to 77-27,123, unless the
16 context otherwise requires:

17 (1) Nebraska adjusted gross income shall mean (a) for resident
18 individuals, their federal adjusted gross income as modified in section
19 77-2716 and (b) for nonresident individuals and partial-year resident
20 individuals, the portion of the federal adjusted gross income that is
21 derived from or connected with sources within this state as provided in
22 section 77-2715;

23 (2) Nebraska taxable income shall mean (a) for resident individuals,
24 the amount of income subject to tax and (b) for nonresident individuals
25 and partial-year resident individuals, the amount of income on which the
26 tax will be computed, before the proration contained in subsection (3) of
27 section 77-2715 to determine the tax attributable to income from sources
28 within this state;

29 (3) Nonresident estate or trust shall mean an estate or trust that
30 is not a resident estate or trust;

31 (4) Nonresident individual shall mean an individual who is not a

1 resident of this state at any time during the taxable year;

2 (5) Partial-year resident individual shall mean an individual who is
3 a resident of this state during any part of the taxable year and a
4 nonresident of this state the rest of the year;

5 (6) Resident estate or trust shall mean (a) the estate of a decedent
6 who at his or her death was domiciled in this state, (b) a trust or
7 portion of a trust consisting of property transferred by the will of a
8 decedent who at his or her death was domiciled in this state, or (c) a
9 trust or portion of a trust consisting of the property of an individual
10 domiciled in this state at the time such individual may no longer
11 exercise the power to revest title to such property in himself or
12 herself; and

13 (7) Resident individual shall mean (a) an individual who is
14 domiciled in Nebraska or who maintains a permanent place of abode in this
15 state and spends in the aggregate more than six months of the taxable
16 year in this state or (b) an individual who has reacquired residency in
17 this state pursuant to section 3 of this act.

18 Sec. 8. Section 77-2716, Revised Statutes Supplement, 2015, is
19 amended to read:

20 77-2716 (1) The following adjustments to federal adjusted gross
21 income or, for corporations and fiduciaries, federal taxable income shall
22 be made for interest or dividends received:

23 (a) There shall be subtracted interest or dividends received by the
24 owner of obligations of the United States and its territories and
25 possessions or of any authority, commission, or instrumentality of the
26 United States to the extent includable in gross income for federal income
27 tax purposes but exempt from state income taxes under the laws of the
28 United States;

29 (b) There shall be subtracted that portion of the total dividends
30 and other income received from a regulated investment company which is
31 attributable to obligations described in subdivision (a) of this

1 subsection as reported to the recipient by the regulated investment
2 company;

3 (c) There shall be added interest or dividends received by the owner
4 of obligations of the District of Columbia, other states of the United
5 States, or their political subdivisions, authorities, commissions, or
6 instrumentalities to the extent excluded in the computation of gross
7 income for federal income tax purposes except that such interest or
8 dividends shall not be added if received by a corporation which is a
9 regulated investment company;

10 (d) There shall be added that portion of the total dividends and
11 other income received from a regulated investment company which is
12 attributable to obligations described in subdivision (c) of this
13 subsection and excluded for federal income tax purposes as reported to
14 the recipient by the regulated investment company; and

15 (e)(i) Any amount subtracted under this subsection shall be reduced
16 by any interest on indebtedness incurred to carry the obligations or
17 securities described in this subsection or the investment in the
18 regulated investment company and by any expenses incurred in the
19 production of interest or dividend income described in this subsection to
20 the extent that such expenses, including amortizable bond premiums, are
21 deductible in determining federal taxable income.

22 (ii) Any amount added under this subsection shall be reduced by any
23 expenses incurred in the production of such income to the extent
24 disallowed in the computation of federal taxable income.

25 (2) There shall be allowed a net operating loss derived from or
26 connected with Nebraska sources computed under rules and regulations
27 adopted and promulgated by the Tax Commissioner consistent, to the extent
28 possible under the Nebraska Revenue Act of 1967, with the laws of the
29 United States. For a resident individual, estate, or trust, the net
30 operating loss computed on the federal income tax return shall be
31 adjusted by the modifications contained in this section. For a

1 nonresident individual, estate, or trust or for a partial-year resident
2 individual, the net operating loss computed on the federal return shall
3 be adjusted by the modifications contained in this section and any
4 carryovers or carrybacks shall be limited to the portion of the loss
5 derived from or connected with Nebraska sources.

6 (3) There shall be subtracted from federal adjusted gross income for
7 all taxable years beginning on or after January 1, 1987, the amount of
8 any state income tax refund to the extent such refund was deducted under
9 the Internal Revenue Code, was not allowed in the computation of the tax
10 due under the Nebraska Revenue Act of 1967, and is included in federal
11 adjusted gross income.

12 (4) Federal adjusted gross income, or, for a fiduciary, federal
13 taxable income shall be modified to exclude the portion of the income or
14 loss received from a small business corporation with an election in
15 effect under subchapter S of the Internal Revenue Code or from a limited
16 liability company organized pursuant to the Nebraska Uniform Limited
17 Liability Company Act that is not derived from or connected with Nebraska
18 sources as determined in section 77-2734.01.

19 (5) There shall be subtracted from federal adjusted gross income or,
20 for corporations and fiduciaries, federal taxable income dividends
21 received or deemed to be received from corporations which are not subject
22 to the Internal Revenue Code.

23 (6) There shall be subtracted from federal taxable income a portion
24 of the income earned by a corporation subject to the Internal Revenue
25 Code of 1986 that is actually taxed by a foreign country or one of its
26 political subdivisions at a rate in excess of the maximum federal tax
27 rate for corporations. The taxpayer may make the computation for each
28 foreign country or for groups of foreign countries. The portion of the
29 taxes that may be deducted shall be computed in the following manner:

30 (a) The amount of federal taxable income from operations within a
31 foreign taxing jurisdiction shall be reduced by the amount of taxes

1 actually paid to the foreign jurisdiction that are not deductible solely
2 because the foreign tax credit was elected on the federal income tax
3 return;

4 (b) The amount of after-tax income shall be divided by one minus the
5 maximum tax rate for corporations in the Internal Revenue Code; and

6 (c) The result of the calculation in subdivision (b) of this
7 subsection shall be subtracted from the amount of federal taxable income
8 used in subdivision (a) of this subsection. The result of such
9 calculation, if greater than zero, shall be subtracted from federal
10 taxable income.

11 (7) Federal adjusted gross income shall be modified to exclude any
12 amount repaid by the taxpayer for which a reduction in federal tax is
13 allowed under section 1341(a)(5) of the Internal Revenue Code.

14 (8)(a) Federal adjusted gross income or, for corporations and
15 fiduciaries, federal taxable income shall be reduced, to the extent
16 included, by income from interest, earnings, and state contributions
17 received from the Nebraska educational savings plan trust created in
18 sections 85-1801 to 85-1814 and the achieving a better life experience
19 program as provided in sections 77-1401 to 77-1409.

20 (b) Federal adjusted gross income or, for corporations and
21 fiduciaries, federal taxable income shall be reduced by any contributions
22 as a participant in the Nebraska educational savings plan trust or in the
23 achieving a better life experience program as provided in sections
24 77-1401 to 77-1409, to the extent not deducted for federal income tax
25 purposes, but not to exceed five thousand dollars per married filing
26 separate return or ten thousand dollars for any other return. With
27 respect to a qualified rollover within the meaning of section 529 of the
28 Internal Revenue Code from another state's plan, any interest, earnings,
29 and state contributions received from the other state's educational
30 savings plan which is qualified under section 529 of the code shall
31 qualify for the reduction provided in this subdivision. For contributions

1 by a custodian of a custodial account including rollovers from another
2 custodial account, the reduction shall only apply to funds added to the
3 custodial account after January 1, 2014.

4 (c) Federal adjusted gross income or, for corporations and
5 fiduciaries, federal taxable income shall be increased by the amount
6 resulting from the cancellation of a participation agreement refunded to
7 the taxpayer as a participant in the Nebraska educational savings plan
8 trust to the extent previously deducted as a contribution to the trust or
9 in the achieving a better life experience program as provided in sections
10 77-1401 to 77-1409, if applicable.

11 (9)(a) For income tax returns filed after September 10, 2001, for
12 taxable years beginning or deemed to begin before January 1, 2006, under
13 the Internal Revenue Code of 1986, as amended, federal adjusted gross
14 income or, for corporations and fiduciaries, federal taxable income shall
15 be increased by eighty-five percent of any amount of any federal bonus
16 depreciation received under the federal Job Creation and Worker
17 Assistance Act of 2002 or the federal Jobs and Growth Tax Act of 2003,
18 under section 168(k) or section 1400L of the Internal Revenue Code of
19 1986, as amended, for assets placed in service after September 10, 2001,
20 and before December 31, 2005.

21 (b) For a partnership, limited liability company, cooperative,
22 including any cooperative exempt from income taxes under section 521 of
23 the Internal Revenue Code of 1986, as amended, limited cooperative
24 association, subchapter S corporation, or joint venture, the increase
25 shall be distributed to the partners, members, shareholders, patrons, or
26 beneficiaries in the same manner as income is distributed for use against
27 their income tax liabilities.

28 (c) For a corporation with a unitary business having activity both
29 inside and outside the state, the increase shall be apportioned to
30 Nebraska in the same manner as income is apportioned to the state by
31 section 77-2734.05.

1 (d) The amount of bonus depreciation added to federal adjusted gross
2 income or, for corporations and fiduciaries, federal taxable income by
3 this subsection shall be subtracted in a later taxable year. Twenty
4 percent of the total amount of bonus depreciation added back by this
5 subsection for tax years beginning or deemed to begin before January 1,
6 2003, under the Internal Revenue Code of 1986, as amended, may be
7 subtracted in the first taxable year beginning or deemed to begin on or
8 after January 1, 2005, under the Internal Revenue Code of 1986, as
9 amended, and twenty percent in each of the next four following taxable
10 years. Twenty percent of the total amount of bonus depreciation added
11 back by this subsection for tax years beginning or deemed to begin on or
12 after January 1, 2003, may be subtracted in the first taxable year
13 beginning or deemed to begin on or after January 1, 2006, under the
14 Internal Revenue Code of 1986, as amended, and twenty percent in each of
15 the next four following taxable years.

16 (10) For taxable years beginning or deemed to begin on or after
17 January 1, 2003, and before January 1, 2006, under the Internal Revenue
18 Code of 1986, as amended, federal adjusted gross income or, for
19 corporations and fiduciaries, federal taxable income shall be increased
20 by the amount of any capital investment that is expensed under section
21 179 of the Internal Revenue Code of 1986, as amended, that is in excess
22 of twenty-five thousand dollars that is allowed under the federal Jobs
23 and Growth Tax Act of 2003. Twenty percent of the total amount of
24 expensing added back by this subsection for tax years beginning or deemed
25 to begin on or after January 1, 2003, may be subtracted in the first
26 taxable year beginning or deemed to begin on or after January 1, 2006,
27 under the Internal Revenue Code of 1986, as amended, and twenty percent
28 in each of the next four following tax years.

29 (11)(a) Federal adjusted gross income shall be reduced by
30 contributions, up to two thousand dollars per married filing jointly
31 return or one thousand dollars for any other return, and any investment

1 earnings made as a participant in the Nebraska long-term care savings
2 plan under the Long-Term Care Savings Plan Act, to the extent not
3 deducted for federal income tax purposes.

4 (b) Federal adjusted gross income shall be increased by the
5 withdrawals made as a participant in the Nebraska long-term care savings
6 plan under the act by a person who is not a qualified individual or for
7 any reason other than transfer of funds to a spouse, long-term care
8 expenses, long-term care insurance premiums, or death of the participant,
9 including withdrawals made by reason of cancellation of the participation
10 agreement or termination of the plan, to the extent previously deducted
11 as a contribution or as investment earnings.

12 (12) There shall be added to federal adjusted gross income for
13 individuals, estates, and trusts any amount taken as a credit for
14 franchise tax paid by a financial institution under sections 77-3801 to
15 77-3807 as allowed by subsection (5) of section 77-2715.07.

16 (13) For taxable years beginning or deemed to begin on or after
17 January 1, 2015, under the Internal Revenue Code of 1986, as amended,
18 federal adjusted gross income shall be reduced by the amount received as
19 benefits under the federal Social Security Act which are included in the
20 federal adjusted gross income if:

21 (a) For taxpayers filing a married filing joint return, federal
22 adjusted gross income is fifty-eight thousand dollars or less; or

23 (b) For taxpayers filing any other return, federal adjusted gross
24 income is forty-three thousand dollars or less.

25 (14) For taxable years beginning or deemed to begin on or after
26 January 1, 2015, under the Internal Revenue Code of 1986, as amended, an
27 individual may make a one-time election within two calendar years after
28 the date of his or her retirement from the military to exclude income
29 received as a military retirement benefit by the individual to the extent
30 included in federal adjusted gross income and as provided in this
31 subsection. The individual may elect to exclude forty percent of his or

1 her military retirement benefit income for seven consecutive taxable
2 years beginning with the year in which the election is made or may elect
3 to exclude fifteen percent of his or her military retirement benefit
4 income for all taxable years beginning with the year in which he or she
5 turns sixty-seven years of age. For purposes of this subsection, military
6 retirement benefit means retirement benefits that are periodic payments
7 attributable to service in the uniformed services of the United States
8 for personal services performed by an individual prior to his or her
9 retirement.

10 (15) For taxable years beginning or deemed to begin on or after
11 January 1, 2017, under the Internal Revenue Code of 1986, as amended,
12 federal adjusted gross income shall be reduced by an amount equal to the
13 compensation received for active duty service in the armed forces of the
14 United States by an individual who has reacquired residency in this state
15 pursuant to section 3 of this act, to the extent such compensation is
16 included in federal adjusted gross income.

17 Sec. 9. Section 77-2753, Reissue Revised Statutes of Nebraska, is
18 amended to read:

19 77-2753 (1)(a) Except as otherwise provided in section 6 of this
20 act, every Every employer and payor maintaining an office or transacting
21 business within this state and making payment of any wages or other
22 payments as defined in subsection (6) of this section which are taxable
23 under the Nebraska Revenue Act of 1967 to any individual shall deduct and
24 withhold from such wages for each payroll period and from such payments a
25 tax computed in such manner as to result, so far as practicable, in
26 withholding from the employee's wages and payments to the payee during
27 each calendar year an amount substantially equivalent to the tax
28 reasonably estimated to be due from the employee or payee under such act
29 with respect to the amount of such wages and payments included in his or
30 her taxable income during the calendar year. The method of determining
31 the amount to be withheld shall be prescribed by rules and regulations of

1 the Tax Commissioner. Such rules and regulations may allow withholding to
2 be computed at a percentage of the federal withholding or at a comparable
3 flat percentage for gambling winnings or supplemental payments, including
4 bonuses, commissions, overtime pay, and sales awards which are not paid
5 at the same time as other wages, or payments to independent contractors.
6 Any withholding tables prescribed by the Tax Commissioner shall be
7 provided to the budget division of the Department of Administrative
8 Services and the Legislative Fiscal Analyst for review at least sixty
9 days before the tables become effective.

10 (b) Notwithstanding the amount of federal withholding or the rules
11 and regulations of the Department of Revenue determining the amount of
12 withholding, every employer and payor employing twenty-five or more
13 employees shall withhold at least one and one-half percent of the gross
14 wages minus tax qualified deductions of each employee unless:

15 (i) The ~~the~~ employee provides satisfactory evidence that a lesser
16 amount of withholding is justified in the employee's particular
17 circumstances. Such satisfactory evidence may include birth certificates
18 or social security information for dependents or other evidence that
19 reasonably assures the employer that the employee is not improperly or
20 fraudulently evading or defeating the income tax by reducing or
21 eliminating withholding; or -

22 (ii) The employee provides satisfactory evidence that he or she is
23 exempt from withholding under section 6 of this act.

24 (2)(a) Every payor who is either (i) making a payment or payments in
25 excess of five thousand dollars or (ii) maintaining an office or
26 transacting business within this state and making a payment or payments
27 related to such business in excess of six hundred dollars, and such
28 payment or payments are for personal services performed or to be
29 performed substantially within this state, to a nonresident individual,
30 other than an employee, who is not subject to withholding on such payment
31 under the Internal Revenue Code or a corporation, partnership, or limited

1 liability company described in subdivision (c) of this subsection, shall
2 be deemed an employer, and the individual performing the personal
3 services shall be deemed an employee for the purposes of this section.
4 The payor shall deduct and withhold from such payments the percentage of
5 such payments prescribed in subdivision (b) of this subsection. If the
6 individual performing the personal services provides the payor with a
7 statement of the expenses reasonably related to the personal services,
8 the total payment or payments may be reduced by the total expenses before
9 computing the amount to deduct and withhold, except that such reduction
10 shall not be more than fifty percent of such payment or payments.

11 (b) For any payment or payments for the same service, award, or
12 purse that totals less than twenty-eight thousand dollars, the percentage
13 deducted from such payment or payments pursuant to this subsection shall
14 be four percent, and for all other payments, the percentage shall be six
15 percent.

16 (c) For any corporation, partnership, or limited liability company
17 that receives compensation for personal services in this state and of
18 which all or substantially all of the shareholders, partners, or members
19 are the individuals performing the personal services, including, but not
20 limited to, individual athletes, entertainers, performers, or public
21 speakers performing such personal services, such compensation shall be
22 deemed wages of the individuals performing the personal services and
23 subject to the income tax imposed on individuals by the Nebraska Revenue
24 Act of 1967.

25 (d) The withholding required by this subsection shall not apply to
26 any payment to a nonresident alien, corporation, partnership, or limited
27 liability company if such individual, shareholder, partner, or member
28 provides the payor with a statement that the income earned is not subject
29 to tax because of a treaty obligation of the United States or if such
30 payment is subject to withholding under subsection (3) of this section.

31 (3)(a) Every contractor who is maintaining an office or transacting

1 business within this state and making a payment or payments to any
2 contractor or any person that is not an employee for construction
3 services performed within this state shall deduct and withhold five
4 percent of such payments.

5 (b) The withholding required by this subsection shall not apply to
6 any payment made to (i) a person that provides the payor with a statement
7 that the income earned is not subject to tax because of a treaty
8 obligation of the United States, (ii) a contractor if such a payment or
9 payments does not exceed six hundred dollars, or (iii) a contractor when
10 the payor contractor determines that the payee contractor is in the data
11 base required by section 48-2117.

12 (c) Any contractor who determines that a contractor is in the data
13 base is relieved from liability for withholding under this subsection for
14 any future payments on a contract in existence at the time the
15 determination is made or made during the same calendar year as such
16 determination is made.

17 (d) Withholding required by this subsection shall be considered to
18 be withholding of income tax for purposes of the Nebraska Revenue Act of
19 1967.

20 (e) For purposes of this subsection:

21 (i) Construction services means services that are provided as a
22 contractor; and

23 (ii) Contractor has the same meaning as in section 48-2103.

24 (4) The Tax Commissioner may enter into agreements with the tax
25 departments of other states, which require income tax to be withheld from
26 the payment of wages, salaries, and such other payments, so as to govern
27 the amounts to be withheld from the wages and salaries of and other
28 payments to residents of such states. Such agreements may provide for
29 recognition of anticipated tax credits in determining the amounts to be
30 withheld and, under rules and regulations adopted and promulgated by the
31 Tax Commissioner, may relieve employers and payors in this state from

1 withholding income tax on wages, salaries, and such other payments paid
2 to nonresident employees and payees. The agreements authorized by this
3 subsection shall be subject to the condition that the tax department of
4 such other states grant similar treatment to residents of this state.

5 (5) The Tax Commissioner shall enter into an agreement with the
6 United States Office of Personnel Management for the withholding of
7 income tax imposed on individuals by the Nebraska Revenue Act of 1967 on
8 civil service annuity payments for those recipients who voluntarily
9 request withholding. The agreement shall be pursuant to 5 U.S.C. 8345 and
10 the rules and regulations adopted and promulgated by the Tax
11 Commissioner.

12 (6) Wages and other payments subject to withholding shall mean
13 payments that are subject to withholding under the Internal Revenue Code
14 of 1986 and are (a) payments made by employers to employees, except such
15 payments subject to 26 U.S.C. 3406, (b) payments of gambling winnings,
16 (c) pension or annuity payments when the recipient has requested the
17 payor to withhold from such payments, or (d) payments to independent
18 contractors.

19 Sec. 10. Section 77-2761, Reissue Revised Statutes of Nebraska, is
20 amended to read:

21 77-2761 An income tax return with respect to the income tax imposed
22 by the provisions of the Nebraska Revenue Act of 1967 shall be made by
23 the following:

24 (1) Every resident individual who is required to file a federal
25 income tax return for the taxable year except a resident individual not
26 required to file under section 5 of this act;

27 (2) Every nonresident individual who has income from sources in this
28 state;

29 (3) Every resident estate or trust which is required to file a
30 federal income tax return except a simple trust not required to file
31 under subsection (2) of section 77-2717;

1 (4) Every nonresident estate or trust which has taxable income from
2 sources within this state;

3 (5) Every corporation or any other entity taxed as a corporation
4 under the Internal Revenue Code which is required to file a federal
5 income tax return except the small business corporations not required to
6 file under subsection (7) of section 77-2734.01;

7 (6) Every limited liability company having one or more nonresident
8 members or with taxable income derived from sources outside the state
9 except the limited liability companies not required to file under
10 subsection (7) of section 77-2734.01; and

11 (7) Every partnership having one or more nonresident partners or
12 with taxable income derived from sources outside the state.

13 Sec. 11. Original sections 77-2714.01, 77-2753, and 77-2761,
14 Reissue Revised Statutes of Nebraska, and section 77-2716, Revised
15 Statutes Supplement, 2015, are repealed.