LEGISLATURE OF NEBRASKA

ONE HUNDRED FOURTH LEGISLATURE

FIRST SESSION

LEGISLATIVE BILL 359

Introduced by Johnson, 23. Read first time January 15, 2015 Committee:

- A BILL FOR AN ACT relating to dogs; to amend section 54-603, Reissue
 Revised Statutes of Nebraska; to change a fee relating to licensure
 as prescribed; and to repeal the original section.
- 4 Be it enacted by the people of the State of Nebraska,

LB359 2015

Section 1. Section 54-603, Reissue Revised Statutes of Nebraska, is
 amended to read:

54-603 (1) Any county, city, or village shall have authority by ordinance or resolution to impose a license tax, in an amount which shall be determined by the appropriate governing body, on the owner or harborer of any dog or dogs, to be paid under such regulations as shall be provided by such ordinance or resolutions.

8 (2) Every service animal shall be licensed as required by local 9 ordinances or resolutions, but no license tax shall be charged. Upon the 10 retirement or discontinuance of the animal as a service animal, the owner 11 of the animal shall be liable for the payment of a license tax as 12 prescribed by local ordinances or resolutions.

13 (3) Any county, city, or village that imposes a license tax on the owner or harborer of any cat or cats or any dog or dogs under this 14 section shall, in addition to the license tax imposed by the licensing 15 jurisdiction, collect from the licensee a fee of one dollar and twenty-16 17 five cents. The person designated by the licensing jurisdiction to collect and administer the license tax shall act as agent for the State 18 of Nebraska in the collection of the fee. From each one-dollar fee of one 19 dollar and twenty-five cents collected, such person shall retain three 20 cents and remit the balance to the State Treasurer for credit to the 21 Commercial Dog and Cat Operator Inspection Program Cash Fund. If the 22 person collecting the fee is the licensing jurisdiction, the three cents 23 24 shall be credited to the licensing jurisdiction's general fund. If the 25 person collecting the fee is a private contractor, the three cents shall be credited to an account of the private contractor. The remittance to 26 the State Treasurer shall be made at least annually at the conclusion of 27 28 the licensing jurisdiction's fiscal year, except that any licensing jurisdiction or private contractor that collects fifty dollars or less of 29 such fees during the fiscal year may remit the fees when the cumulative 30 amount of fees collected reaches fifty dollars. 31

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Sec. 2. Original section 54-603, Reissue Revised Statutes of
 Nebraska, is repealed.