

LEGISLATURE OF NEBRASKA
ONE HUNDRED SEVENTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 679

Introduced by Linehan, 39.

Read first time January 20, 2021

Committee:

- 1 A BILL FOR AN ACT relating to revenue and taxation; to require the Tax
- 2 Commissioner to collect lodging taxes imposed by cities and
- 3 villages.
- 4 Be it enacted by the people of the State of Nebraska,

1 Section 1. (1) Beginning January 1, 2022, any lodging tax imposed
2 by any city or village in this state shall be collected and enforced by
3 the Tax Commissioner. All such taxes shall be due and payable to the Tax
4 Commissioner monthly on or before the twenty-fifth day of the month next
5 succeeding each monthly period.

6 (2) The amount that the Tax Commissioner shall remit to the cities
7 and villages imposing the tax shall be reduced by three percent as an
8 administrative fee necessary to defray the cost of collecting the tax and
9 the expenses incident to such collection.