

LEGISLATURE OF NEBRASKA
ONE HUNDRED THIRD LEGISLATURE
FIRST SESSION
LEGISLATIVE BILL 175

Introduced by Smith, 14; Hadley, 37.

Read first time January 14, 2013

Committee:

A BILL

1 FOR AN ACT relating to revenue and taxation; to amend section
2 77-2712.03, Revised Statutes Cumulative Supplement, 2012;
3 to change provisions relating to representing Nebraska
4 under the streamlined sales and use tax agreement; and to
5 repeal the original section.
6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-2712.03, Revised Statutes
2 Cumulative Supplement, 2012, is amended to read:

3 77-2712.03 (1) The streamlined sales and use tax
4 agreement, as adopted by the streamlined sales tax implementing
5 states on November 12, 2002, including amendments through December
6 31, 2010, is hereby ratified by the Legislature. The Governor shall
7 enter into the agreement with one or more states to simplify and
8 modernize sales and use tax administration in order to substantially
9 reduce the burden of tax compliance for all sellers and for all types
10 of commerce. In furtherance of the agreement, the Department of
11 Revenue is authorized to act jointly with other states that are
12 members under ~~Articles~~ Article VII or VIII of the agreement to
13 establish standards for certification of a certified service provider
14 and certified automated system and establish performance standards
15 for multistate sellers. The department is further authorized to take
16 other actions permissible under law reasonably required to implement
17 the provisions set forth in the agreement. Other actions authorized
18 by this section include, but are not limited to, the adoption and
19 promulgation of rules and regulations and the joint procurement, with
20 other member states, of goods and services in furtherance of the
21 agreement.

22 (2) The Tax Commissioner or his or her designee, the
23 chairperson of the Revenue Committee of the Legislature or his or her
24 designee, and ~~two representatives~~ one other representative of the
25 Legislature appointed by the Executive Board of the Legislative

1 Council are authorized to represent Nebraska before the other member
2 states under the agreement. The state also agrees to participate in
3 and comply with the procedures of and decisions made by the governing
4 board of the member states. These provisions of the agreement include
5 the creation of the organization as provided in Article VII of the
6 agreement, the requirements for state entry and withdrawal as
7 provided in Article VIII of the agreement, amendments to the
8 agreement as provided in Article IX of the agreement, and a dispute
9 resolution process as provided in Article X of the agreement.

10 Sec. 2. Original section 77-2712.03, Revised Statutes
11 Cumulative Supplement, 2012, is repealed.