

NEBRASKA DEPARTMENT OF REVENUE

Repeal Redundant Regulations Governing Corporation Income Taxes – Explanatory Statement

This regulation proposal would again repeal 21 regulations in Title 316, Neb. Admin. Code, Ch. 24, Corporate Income Tax. These were repealed by the Agency effective December 27, 2015, but still appear on the Secretary of State website as valid regulations. These regulations were moved to a new Article 3 within Title 316, Neb. Admin. Code, Ch. 24, and are redundant and unnecessary here.