

## **State of Nebraska**

### **Nebraska Department of Revenue**

NOTICE is given that the Nebraska Department of Revenue (Department) will hold a regulation hearing pursuant to Neb. Rev. Stat. § 84-907 on February 27, 2020, beginning at 10:00 AM, at the Nebraska State Office Building, 301 Centennial Mall South, Room Lower-level B. The purpose of this hearing is to take testimony and receive into evidence any documentation concerning the adoption, repeal, and amendment of regulations within Title 316 and Title 150 of the Nebraska Administrative Code as identified below.

The proposed changes: (1) Repeal outright Title 316, Neb. Admin. Code Ch. 13, Nameplate Capacity Tax, because the regulations largely repeat the statutory language; (2) Repeal outright Title 316, Neb. Admin. Code Ch. 48, State Board of Equalization and Assessment because the regulations are obsolete due to the transfer of the duty for intercountry equalization from the State Board of Equalization to the Tax Equalization and Review Commission; (3) Repeal outright Title 316, Neb. Admin. Code Ch. 46, Motor Vehicles because the regulations are obsolete due to replacing the property tax on motor vehicles with the motor vehicle tax; (4) Repeal outright 22 regulations in Title 316, Neb. Admin. Code Ch. 24, Business Entity Regulations – Corporate Income Tax and 7 regulations in Title 316 Neb. Admin. Code Ch. 25 Partnership Tax because these regulations were moved to a new Article within Title 316, Neb. Admin. Code, Ch. 24; (5) Creation of Title 316, Neb. Admin. Code Ch. 15, Music Licensing Agency Tax, to adhere to legislative mandate for the creation of a regulation to implement the Music Licensing Agency Act pursuant to LB 1120 (2018).

#### **Title 316, Ch. 13, Nameplate Capacity Tax**

*The following regulations are repealed:*

REG-13-001 PURPOSE AND DEFINITIONS

REG-13-002 CALCULATING THE NAMEPLATE CAPACITY TAX

REG-13-003 COLLECTING AND DISTRIBUTING THE NAMEPLATE CAPACITY TAX

#### **Title 316, Ch. 48, State Board of Equalization and Assessment**

*The following regulations are repealed:*

REG-48-001 SCOPE AND APPLICATION

REG-48-002 MEMBERSHIP; OFFICER; QUORUM

REG-48-003 ANNUAL MEETING; SPECIAL MEETING

REG-48-004 DUTIES OF THE SECRETARY

REG-48-005 NOTICE

REG-48-006 EQUALIZATION

REG-48-007 REVIEW OF ACTIONS OF THE COUNTY BOARD

REG-48-008 SETTING THE EXCISE TAX RATE

REG-48-009 DEMAND FOR ABSTRACT OF ASSESSMENT

REG-48-010 APPEALS

REG-48-011 RECERTIFICATION BY THE STATE BOARD OF EQUALIZATION AND ASSESSMENT

**Title 316, Ch. 46, Motor Vehicles**

*The following regulations are repealed:*

REG-46-001 NATURE OF MOTOR VEHICLE  
REG-46-002 DEFINITIONS  
REG-46-003 SCHEDULE OF VALUES  
REG-46-004 APPLICATION OF LEVIES  
REG-46-005 COMPUTATION OF TAX  
REG-46-006 COLLECTION OF TAXES  
REG-46-007 TRANSFER OF OWNERSHIP  
REG-46-008 EXPIRED OR LATE REGISTRATION  
REG-46-009 OPTION TO REGISTER THREE OR MORE MOTOR VEHICLES ON A CALENDAR YEAR BASIS, OR AN ANNUAL BASIS BEGINNING IN A MONTH CHOSEN BY THE OWNER  
REG-46-010 DISTRIBUTION OF MOTOR VEHICLE

**Title 316, Ch. 24, Business Entity Regulations – Corporate Income Tax**

*The following regulations are repealed:*

REG-24-024 PROPERTY FACTOR: IN GENERAL  
REG-24-025 PROPERTY FACTOR: PROPERTY USED  
REG-24-026 PROPERTY FACTOR: CONSISTENCY IN REPORTING  
REG-24-027 PROPERTY FACTOR: NUMERATOR  
REG-24-028 PROPERTY FACTOR: VALUATION OF OWNED PROPERTY  
REG-24-029 PROPERTY FACTOR: VALUATION OF RENTED PROPERTY  
REG-24-030 PROPERTY FACTOR: AVERAGING PROPERTY VALUES  
REG-24-031 PAYROLL FACTOR: IN GENERAL  
REG-24-032 PAYROLL FACTOR: DENOMINATOR  
REG-24-033 PAYROLL FACTOR: NUMERATOR  
REG-24-034 PAYROLL FACTOR: COMPENSATION PAID IN THIS STATE  
REG-24-035 SALES FACTOR: IN GENERAL  
REG-24-036 SALES FACTOR: DENOMINATOR  
REG-24-037 SALES FACTOR: NUMERATOR  
REG-24-038 SALES FACTOR: SALES OF TANGIBLE PERSONAL PROPERTY IN THIS STATE  
REG-24-039 SALES FACTOR: SALES OF TANGIBLE PERSONAL PROPERTY TO UNITED STATES GOVERNMENT IN THIS STATE  
REG-24-040 SALES FACTOR: SALES OTHER THAN SALES OF TANGIBLE PERSONAL PROPERTY IN THIS STATE  
REG-24-049 SPECIAL RULES: AIRLINES  
REG-24-055 INCOME NOT SUBJECT TO APPORTIONMENT

REG-24-056 CORPORATION AS PARTNER IN A PARTNERSHIP OR JOINT VENTURE  
REG-24-059 SPECIAL RULES: TRUCKING COMPANIES  
REG-24-062 SPECIAL RULES: PIPELINE COMPANIES

**Title 316, Ch. 25, Partnership Tax**

*The following regulations are repealed:*

REG-25-001 DEFINITION OF PARTNERSHIP TERMS FOR NEBRASKA TAX PURPOSES  
REG-25-002 PARTNERS, NOT THE PARTNERSHIP, SUBJECT TO TAX  
REG-25-003 TAXATION OF NONRESIDENT PARTNERS  
REG-25-004 METHODS OF ACCOUNTING  
REG-25-005 RECORDS  
REG-25-006 APPORTIONMENT FORMULA - MULTISTATE OPERATIONS  
REG-25-007 ADJUSTMENTS OF FEDERAL OR ANOTHER STATE'S INCOME TAX

**Title 316, Ch. 15, Music Licensing Agencies**

*The following regulations are adopted:*

REG-15-001 MUSIC LICENSING AGENCIES

A complete copy of the regulations and the descriptions of fiscal impact are available in the office of the Tax Commissioner, 301 Centennial Mall South, Lincoln, NE, Second Floor, or may be viewed at the websites for the Nebraska Department of Revenue [www.revenue.nebraska.gov](http://www.revenue.nebraska.gov) or the Secretary of State ([www.sos.ne.gov](http://www.sos.ne.gov)).

The opportunity to be heard will be offered to any interested person upon written request to Tony Fulton, Tax Commissioner, Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509. Unscheduled testimony will be heard following the scheduled testimony at the hearing. Any interested party may submit a written statement by 5:00 PM on February 27, 2020 to be made part of the record. Individuals requiring physical or sensory accommodations, please contact the Nebraska Department of Revenue at 301 Centennial Mall South, Lincoln, NE 68509 or by calling 402-471-2971 or TDD 402-471-5740, no later than February 20, 2020.

For the Tax Commissioner

Dated this 14<sup>th</sup> day of January, 2020



George Kilpatrick  
Attorney and Manager, Policy Section