

**NEBRASKA DEPARTMENT OF REVENUE  
REGULATIONS REPEAL –  
TITLE 316, CHAPTER 48  
STATE BOARD OF EQUALIZATION**

**Explanatory Statement**

TITLE 316, CHAPTER 48 – STATE BOARD OF EQUALIZATION – *REPEALED*

LR 3 CA was adopted by the voters in 1996. This constitutional amendment eliminated the State Board of Equalization as the entity responsible for intercountry equalization. LB 165, which transferred this duty to the newly-created Tax Equalization and Review Commission, was enacted in 1997. However, these regulations have remained on the website of the Secretary of State despite this obsolescence. This regulation proposal would repeal outright all sections of Title 316, Chapter 48.