STATE *of* NEBRASKA

OFFICE OF THE GOVERNOR

LINCOLN

EXECUTIVE ORDER No. 20-17
CORONAVIRUS – PERSONAL PROPERTY TAX PENALTY & INTEREST WAIVER

WHEREAS, a state of emergency was proclaimed in Nebraska on March 13, 2020, to control the spread of the coronavirus known as COVID-19;

WHEREAS, recommendations to slow the spread of this disease include staying at home, social distancing, and avoiding public areas;

WHEREAS, each individual or entity that owns or leases taxable tangible personal property located in Nebraska must file a Nebraska Personal Property Return on or before May 1st with the county assessor in the county in which the personal property has situs;

WHEREAS, Nebraska Personal Property Returns filed after May 1st and before June 30th are subject to a 10% penalty of the tax due on the value added and such returns filed on or after July 1st are subject to a penalty of 25% of the tax due on the value added;

WHEREAS, the failure to timely report tangible personal property by filing a Nebraska Personal Property Return by May 1st results in the forfeiture of the exemption for tangible personal property under the Personal Property Tax Relief Act;

WHEREAS, many county courthouses through the State of Nebraska have suspended public access to prevent the spread of COVID-19 which may curtail the ability of taxpayers to timely file their Nebraska Personal Property Return; and

NOW THEREFORE, I, Pete Ricketts, Governor of the State of Nebraska, by virtue of the authority vested in me by the Constitution and laws of Nebraska, hereby issue this waiver of specific state statutes pertaining to penalties and fees for the late filing of Nebraska Personal Property Returns.

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Pursuant to this declaration, I hereby order the following:

1. The provisions of Neb. Rev. Stat. § 77-1233.04 which impose a 10% penalty on the tax due on any value added to a personal property return or added by filing a personal property return after May 1, 2020, and on or before June 30, 2020, is waived from the date of this order for tax year 2020; and

2. The provisions of Neb. Rev. Stat. § 77-1233.04 which impose a 25% penalty on the tax due on any value added to a personal property return or added by filing a personal property return after July 1, 2020, is waived from the date of this order for tax year 2020; and

3. The forfeiture of the exemption for tangible personal property provided by the Personal Property Tax Relief Act for failure to timely report tangible personal property as required by Neb. Rev. Stat. § 77-1229 and pursuant to Neb. Rev. Stat. § 77-1238, is waived until July 15, 2020. The forfeiture provisions will apply for any tangible personal property reported on July 16, 2020 or thereafter; and

4. Interest shall be assessed on all value added to a personal property return or added through the filing of a personal property return after July 15, 2020, from the date such tax becomes delinquent, pursuant to Neb. Rev. Stat. § 77-1233.04, and this Executive Order; and

5. Nothing in this order shall be construed to extinguish the duty of a taxpayer to file a Nebraska Personal Property Return on or before May 1, 2020 in accordance with Neb. Rev. Stat. § 77-1229; and

6. This Executive Order shall become effective immediately and shall remain in effect through December 31, 2020.

IN WITNESS THEREOF, I have hereunto set my hand and caused the Great Seal of the State of Nebraska to be affixed on this 9th day of April, 2020.

Pete Ricketts, Governor
State of Nebraska

Attest:

Robert B. Evnen,
Secretary of State
State of Nebraska