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IN THE DISTRICT COURT OF LANCASTER COUNTY, NEBRASKA

LINCOLN KENO, INC.,) Case No. Cl 01-2756
Plaintiff,) DEPT. OF JUSTICE
	NGV 0 6 2001
VS.) ORDER STATE OF NEERAGEN
DEPARTMENT OF REVENUE OF THE STATE OF NEBRASKA and MARY JANE EGR, STATE TAX COMMISSIONER,	COPY
Defendants.)

Lincoln Keno has appealed from an order of the Nebraska Department of Revenue dated June 28, 2001. The petition was filed in this court on July 26, 2001 and, on August 1, 2001, summons was served on the Department of Revenue and on Mary Jane Egr, State Tax Commissioner, personally.

The Department has filed a special appearance on the grounds that this court does not have jurisdiction by virtue of Lincoln Keno's failure to comply with Sections 25-510.02 (1) and 84-917 92) in that summons was not served on the Attorney General within 30 days from the date the petition was filed.

Appeals from actions of the Department are taken pursuant to the Administrative Procedure Act. Section 84-917 (2) requires that summons be served within 30 days of the filing of the petition. Service within 30 days is mandatory and jurisdictional. *See Norris Public Power Dist. v. State ex rel. Jones*, 183 Neb. 489, 161 N.W.2d 869 (1968).

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Under Section 25-510.02 (1), service on the state or an agency thereof can be made only by service on the Attorney General. *Becker v. Nebraska Acct.* & *Disclosure Comm.*, 249 Neb. 28, 541 N.W.2d 36 (1995); *Twiss v. Trautwein*, 247 Neb. 535, 529 N.W.2d 24 (1995). Since service of summons has not been made on the Attorney General within 30 days of the filing of the petition, this court is without jurisdiction.

IT IS ORDERED that the special appearance be sustained and that the petition be dismissed at plaintiff's costs for want of jurisdiction.

Dated November 2001.

BY THE COURT:

Jeffre Cheuvront District Judge

