IN THE DISTRICT COURT OF LANCASTER COUNTY, NEBRASKA

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JOHN LUKES,

Plaintiff,

VS.

STATE OF NEBRASKA DEPARTMENT OF REVENUE, Case No. CI 00-3788

JUDGMENT

Defendant.

THIS MATTER CAME on for trial on January 17, 2001, as an appeal from the determination of the Tax Commissioner of the Department of Revenue ("Department") under the Nebraska Administrative Procedures Act, NEB. REV. STAT. §84-901, *et seq.* Evidence was adduced. The Court was duly advised in the premises. The court finds that judgment should be entered affirming the decision of the Tax Commissioner.

The plaintiff admits he is a resident of Lancaster County, Nebraska. The court finds that at all times relevant to this case, the plaintiff was a resident of the United States. The court finds that in 1994, 1995 and 1996 plaintiff was employed by Goodyear Tire and Rubber Company in Lancaster County, Nebraska. Plaintiff argues that he is not subject to federal income tax and therefore is not subject to Nebraska income tax, either. It is not necessary to explore the various reasons given by plaintiff.

This court is required to make independent factual determinations based upon the record and "'the district court is not required to give deference to the findings of fact by the agency hearing officer and to the decision of the director of the Department.'" *Trackwell v. Nebraska Dept. Of Admin Servs.*, 8 Neb.App. 233, 240 (1999), quoting *Slack Nsg. Home v. Dept. Of Soc. Servs.*, 247 Neb. 452, 528 N.W.2d 285 (1995). Plaintiff has failed to establish any grounds for reversal or modification of the decision of the Tax Commissioner.

IT IS THEREFORE HEREBY ORDERED AND ADJUDGED that the decision of

the Tax Commissioner of the Department Revenue dated September 17, 2000 is affirmed.

Dated: January 22, 2001.

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Steven D. Burns District Judge