The Uniform and Model Act Lineage of Nebraska’s Business Associations Statutes

C. Steven Bradford
University of Nebraska-Lincoln, sbradford1@unl.edu

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I. INTRODUCTION

On April 1, 2010, Nebraska Governor Dave Heineman signed into law Legislative Bill 888, the Nebraska Uniform Limited Liability Company Act.1 This new statute was not drafted by Nebraska legislators or members of the Nebraska bar, but is instead based on a uniform act created by the National Conference of Commissioners on Uniform State Laws.2 The new Limited Liability Company Act joins several other Nebraska business association statutes that are based on model or uniform statutes created elsewhere, including: the Nebraska Uniform Partnership Act, the Nebraska Uniform Limited Partnership Act, and the Nebraska Business Corporation Act.3

3. Many other Nebraska statutes are based on model or uniform acts, but this Article is limited to business associations statutes.
The uniform and model act lineage of these Nebraska statutes is often overlooked, but that lineage can be very important to lawyers and judges interpreting Nebraska’s business associations statutes. Dealing with the Nebraska statutes can be difficult. The Nebraska case law is sometimes sparse and, except for an occasional continuing legal education presentation or law review article, very little commentary is directed specifically at those Nebraska acts. Even if there are Nebraska materials on point, additional guidance is helpful—lawyers and judges might want to look beyond the Nebraska authorities.

Fortunately, lawyers dealing with these Nebraska statutes are not limited to Nebraska materials. Cases from other jurisdictions interpreting the same model or uniform act provisions can be invaluable. The official comments to the uniform and model acts also provide important interpretive guidance, as do discussions of the uniform and model acts in law reviews, continuing education materials, and other sources.

To use those non-Nebraska materials, one must first identify the uniform or model act provision that corresponds to the Nebraska statute. A lawyer must know not only the model or uniform act on which the Nebraska statute is based, but must also identify the correct version of that statute. Then, one must pinpoint the particular section of the model or uniform act that corresponds to the Nebraska section. The latter task is difficult because the section numbers in Nebraska’s business associations statutes do not correspond to the section numbers in the uniform and model acts. In some cases, even the order is different.

Once a lawyer has identified the appropriate model or uniform act section, he must find cases and other materials discussing that section. The problem here is often a lack of familiarity: Where does one find each of the model or uniform acts and its commentary? What reference works are available for each of those acts, and what research tools do they contain?

The point of this Article is to make the task of the lawyer dealing with Nebraska’s business associations statutes a little easier. In this brief Article, I identify the particular model or uniform act on which each Nebraska statute is based and describe the reference works addressing that particular act—not treatises or reporters that address corporate or partnership law generally, but the reference works dealing specifically with the model and uniform acts. I indicate what tools each of those reference works includes and provide correlation tables for each statute, so a lawyer can find the model or uniform act provision that corresponds to each Nebraska section, and vice versa.
II. THE NEBRASKA UNIFORM PARTNERSHIP ACT OF 1998

Nebraska’s general partnership statute, the Uniform Partnership Act of 1998, is based on the Uniform Partnership Act (1997), popularly known as the Revised Uniform Partnership Act (RUPA). The RUPA was produced by the National Conference of Commissioners on Uniform State Laws (NCCUSL), which was organized in 1892. NCCUSL consists of commissioners from all fifty states, the District of Columbia, and Puerto Rico; commissioners are appointed by each state’s governor or legislature.

Approved by NCCUSL in 1914, the original version of the Uniform Partnership Act proved very popular. NCCUSL approved the Revised Uniform Partnership Act in 1992, and the statute has gone through a couple of major revisions since then. Thirty-eight jurisdictions have adopted a version of the Revised Uniform Partnership Act. The current Nebraska version was passed in 1997, but Nebraska has used some version of the Uniform Partnership Act since 1943.

West Publishing publishes a multi-volume reference work called Uniform Laws Annotated that includes all of the uniform state laws promulgated by NCCUSL, including the Revised Uniform Partnership Act. The hard-bound volumes of the Uniform Laws Annotated, including the one containing the RUPA, are supplemented with an annually updated pocket part.

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9. By the time the Revised Uniform Partnership Act was proposed, the original Uniform Partnership Act had been adopted in every state except Louisiana. J. Dennis Hynes, The Revised Uniform Partnership Act: Some Comments on the Latest Draft of RUPA, 19 FLA. ST. U. L. REV. 727, 728 & n.6 (1992).
The *Uniform Laws Annotated* includes the official text of the *RUPA*, its official comments, and a historical note explaining when NCCUSL approved the Act and when any subsequent changes were made. A host of other useful information is also included, such as (1) a table of jurisdictions in which the Act is in force (including the effective date and a citation to each state's statute), (2) any non-uniform amendments adopted by each state, (3) citations to relevant treatises and law review commentary, and (4) short descriptions of cases involving each section.

The text of the *RUPA* and official comments are also available online. The University of Pennsylvania maintains an archive of final versions and drafts of most of the NCCUSL uniform acts, including the *Revised Uniform Partnership Act*.15

Tables 1 and 2 correlate the Nebraska statute and the *Revised Uniform Partnership Act*.

### III. THE NEBRASKA UNIFORM LIMITED PARTNERSHIP ACT

The Nebraska Uniform Limited Partnership Act16 is based on another statute promulgated by NCCUSL, the *Uniform Limited Partnership Act* (1976/1985),17 more commonly known as the *Revised Uniform Limited Partnership Act (RULPA)*. The *RULPA* was adopted by NCCUSL in 1976 and substantially revised in 1985.18 It is actually the second in a series of three versions of the *Uniform Limited Partnership Act*. NCCUSL adopted the original *ULPA* in 1916;19 the newest version, which Nebraska has not adopted, was approved by NCCUSL in 2001.20 More than forty jurisdictions had at one point adopted the 1976/1985 version of the *Uniform Limited Partnership Act*.21 Fourteen states have now adopted the 2001 version, although one state’s adoption of the Act was subsequently declared unconstitutional.22 The current Nebraska Uniform Limited Partnership Act was

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18. Id. at 3–4.
19. Id. at 3.
adopted by the Legislature in 1989, but Nebraska has used some version of the Uniform Limited Partnership Act since 1939.

The Uniform Limited Partnership Act is included in the Uniform Laws Annotated, and it is also available in the online archive maintained by the University of Pennsylvania.

Tables 3 and 4 correlate the Nebraska statute and the Revised Uniform Limited Partnership Act.

IV. THE NEBRASKA UNIFORM LIMITED LIABILITY COMPANY ACT

The new Nebraska Uniform Limited Liability Company Act is based on another NCCUSL product, the Revised Uniform Limited Liability Company Act (2006). The 2006 Act is the second uniform limited liability company act adopted by NCCUSL; the original version of the Uniform Limited Liability Company Act was adopted in 1994 and revised in 1996. Only eight states and the Virgin Islands have adopted the original Act, and Nebraska is only the third state to adopt the revised version. Prior to 2010, Nebraska’s limited liability company statute was not based on a uniform or model act.

The Revised Uniform Limited Liability Company Act (2006), like the other NCCUSL statutes, is included in the Uniform Laws Annotated and is also available in the online archive maintained by the University of Pennsylvania.

Tables 5 and 6 correlate the Nebraska statute and the Revised Uniform Limited Liability Company Act (2006).

24. 7 Moore, supra note 13, § 5548.
30. See id. at 408–09.
31. Id. at 545.
32. The other two states are Idaho and Iowa. Id. at 407.
33. Id.
V. THE NEBRASKA BUSINESS CORPORATION ACT

The Nebraska Business Corporation Act\textsuperscript{35} is based on the Model Business Corporation Act (\textit{MBCA}),\textsuperscript{36} a statute drafted by the Committee on Corporate Laws of the Business Law Section of the American Bar Association (ABA).\textsuperscript{37} The Committee on Corporate Laws consists of a chair, a reporter, and twenty-four additional members, all appointed by the chair of the Business Law Section.\textsuperscript{38} The first version of the \textit{MBCA} appeared in 1950.\textsuperscript{39} A revised version, popularly known as the \textit{Revised Model Business Corporation Act}, or \textit{RMBCA}, was completed in 1984, although the \textit{RMBCA} has been amended several times since then.\textsuperscript{40} Nebraska adopted the \textit{RMBCA} in 1996,\textsuperscript{41} but Nebraska used the original version of the \textit{MBCA} beginning in 1963.\textsuperscript{42} Twenty-six other jurisdictions have adopted “all or substantially all” of the \textit{Revised Model Business Corporation Act}, and three other states have statutes based on the earlier version of the \textit{MBCA}.\textsuperscript{43}

The ABA Business Law Section publishes a reference work called the \textit{Model Business Corporation Act Annotated}.\textsuperscript{44} This text is organized by the section numbers of the \textit{MBCA} and includes the official text of the statute, the official comments, and the reporter’s annotations. The introduction also discusses all of the major amendments adopted by the Committee on Corporate Laws since the \textit{RMBCA} was first promulgated in 1984.\textsuperscript{45}

Unfortunately, the ABA’s \textit{Model Business Corporation Act Annotated} is not as helpful as West’s \textit{Uniform Laws Annotated}. The \textit{MBCA} annotations do not include citations to all the cases arising under the \textit{MBCA}, and they do not indicate non-uniform amendments made by adopting states. The \textit{Model Business Corporation Act Annotated} is also not updated as regularly as the \textit{Uniform Laws Annotated}. The \textit{Model Business Corporation Act Annotated} is not supplemented with pocket parts, and the latest version, published in 2008, only includes amendments through December 2007.\textsuperscript{46} However, proposed and final

\begin{thebibliography}{99}
\item[37.] 1 Comm. on Corporate Laws, Bus. Law Section, Am. Bar Ass’n, supra note 36, at x–xi.
\item[38.] Id.
\item[39.] Id. at xii.
\item[40.] Id.
\item[42.] 3 Moore, supra note 13, § 2241.
\item[43.] 1 Comm. on Corporate Laws, Bus. Law Section, Am. Bar Ass’n, supra note 36, at ix.
\item[44.] Id.
\item[45.] Id. at xiv–xxxii.
\item[46.] Id. at vii.
\end{thebibliography}
THE UNIFORM AND MODEL ACT LINEAGE

changes to the MBCA are published in The Business Lawyer, the official publication of the ABA’s Business Law Section.47

Tables 7 and 8 correlate the Nebraska statute and the Revised Model Business Corporation Act.

VI. A CONCLUDING CAUTION

The correlation tables and other information provided in this Article will allow attorneys and judges access to the appropriate model and uniform act materials and cases. However, those materials must be used cautiously because none of the Nebraska business associations statutes corresponds exactly to its model or uniform act parent. In some cases, the lack of uniformity arises because the model or uniform act has been amended since Nebraska passed the statute. For example, the Nebraska provisions dealing with fundamental corporate changes and appraisal rights are based on chapters 11, 12, and 13 of the Revised Model Business Corporation Act.49 However, after the Nebraska versions were adopted in 1995, the ABA approved rather extensive revisions to these rules.50 As a result, the Nebraska law no longer matches the RMBCA.

In other cases, the Nebraska Legislature has deliberately chosen not to follow the uniform or model act provision. Consider, for example, the rules regarding cumulative voting by corporate shareholders. The RMBCA provides that shareholders do not have the right to cumulative voting unless the articles of incorporation grant that right.51 The equivalent Nebraska section reverses that rule and grants shareholders the right to vote cumulatively, a result mandated by the Nebraska Constitution.53

Non-uniformities such as these can make the Nebraska act and its uniform or model act parent differ significantly. Consider, for example, the voting rights of limited partners in limited partnerships, cov-

48. See NEB. REV. STAT. §§ 21-20,128 to -20,150 (Reissue 2007).
49. See 3 COMM. ON CORPORATE LAWS, BUS. LAW SECTION, AM. BAR ASS’N, supra note 36, 11-1 to 13-144. Chapter 11 concerns mergers, Chapter 12 concerns sales of assets, and Chapter 13 concerns shareholder appraisal rights. Id.
51. 2 COMM. ON CORPORATE LAWS, BUS. LAW SECTION, AM. BAR ASS’N, supra note 36, § 7.28(b).
52. See NEB. REV. STAT. § 21-2066 (Reissue 2007).
53. See NEB. CONST. art. XII, § 1.
Section 302 of the Revised Uniform Limited Partnership Act, the corresponding provision in the uniform act, consists of a single sentence. The Nebraska “equivalent” has three subsections and is roughly eight times as long. In other cases, the Nebraska provision is less detailed. The Nebraska corporate law provision dealing with options on corporate shares, section 21-2043 of the Nebraska Business Corporation Act, is only two short sentences. Its model act equivalent, section 6.24 of the Model Business Corporation Act, consists of 292 words in three different subsections.

Sometimes Nebraska sections have no corresponding model or uniform act section. Sometimes, a model or uniform act section may have no counterpart in Nebraska. Sometimes, a Nebraska section addresses the same subject matter as a model or uniform act section, but is not based on that model or uniform act provision and is totally different. All of these cases are indicated in the accompanying correlation tables by blank spaces.

Of course, what is true of Nebraska is also true of other states. Although another state’s law may be based on the same model statute as Nebraska’s, the two states’ statutes may differ in important ways. If so, cases from that other jurisdiction may not help, and may actually mislead.

As a result of these differences, attorneys must use care when relying on cases from other jurisdictions or model or uniform act commentary to interpret the Nebraska laws. However, as long as one exercises caution, the correlation tables provided here and the uniform and model act materials described in this Article can be an important research tool for lawyers and judges dealing with the Nebraska business associations statutes.

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*The subject matter of Neb. Rev. Stat. § 67-270 is similar to that of § 608 of the RULPA. However, they differ enough that they are not treated as correlated here.
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*The subject matter of Neb. Rev. Stat. § 67-270 is similar to that of § 608 of the RULPA. However, they differ enough that they are not treated as correlated here.
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