



Hundredth Legislature - First Session - 2007
Committee Statement
LB 487

Hearing Date: February 2, 2007
Committee On: Revenue

Introducer(s): (Wallman)
Title: Authorize an income tax for support of schools

Roll Call Vote – Final Committee Action:

Advanced to General File
Advanced to General File with Amendments
X Indefinitely Postponed

Vote Results:

5	Yes	Senators Cornett, Janssen, Preister, Raikes and White
2	No	Senators Burling and Dierks
0	Present, not voting	
1	Absent	Senator Langemeier

Proponents:

Senator Norm Wallman
Jay Rempe

Representing:

Introducer
Nebraska Farm Bureau Federation

Opponents:

John K. Hansen
Susan Smith
Larry Wright
Jerome Warner

Representing:

Nebraska Farmers Union
Herself
Himself
Himself

Neutral:

None

Representing:

Summary of purpose and/or changes:

The bill would have authorized school districts to impose a local income tax on school district residents after a public vote. The ballot proposal was to include a listing of the rate to be applied and the purposes for which the tax could be used. General operations funding and capital construction projects were authorized by the proposed ballot language. The tax was to be assessed by defining a percentage of the income tax liability on the ballot proposition. There was no maximum rate.

Ballot proposals could be submitted by the school board or by petition of the residents of the district. Adopted local income taxes could not be imposed for a period longer than five years. Procedures for passing and repealing the income tax proposal were provided. Voting provisions also provided that a vote on exceeding local spending limit provisions and imposing a local option income tax could be presented in the same ballot question.

Administration of the tax was the responsibility of the Department of Revenue. Deadlines for submission of proposed local income taxes were set by the law, and were intended to begin with the first day of the next calendar year following the vote.

Explanation of amendments, if any:

Senator Ray Janssen, Chairperson