



Hundredth Legislature - First Session - 2007  
**Introducer's Statement of Intent**  
**LB 168**

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**Chairperson:** Ray Janssen  
**Committee:** Revenue  
**Date of Hearing:** January 17, 2007

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB 168 would allow the TERC to remand cases back to the county board of equalization in instances where the TERC feels the issue of valuation was not properly addressed at the earlier time and could be better addressed at the county level.

**Principal Introducer:**

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**Ray Janssen, Chairperson**  
**Committee on Revenue**