

**ONE HUNDRED FIRST LEGISLATURE - SECOND SESSION - 2010**  
**COMMITTEE STATEMENT**  
**LR276CA**

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**Hearing Date:** Thursday January 28, 2010  
**Committee On:** Revenue  
**Introducer:** Pirsch  
**One Liner:** Constitutional amendment to permit exemption from taxation of real property, the use of which is donated to the state or a governmental subdivision

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**Roll Call Vote - Final Committee Action:**  
Indefinitely postponed

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**Vote Results:**

<b>Aye:</b>	7	Senators White, Utter, Louden, Hadley, Dierks, Cornett, Adams
<b>Nay:</b>		
<b>Absent:</b>	1	Senator Pirsch
<b>Present Not Voting:</b>		

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**Proponents:**

Senator Pete Pirsch  
Deputy Chief Todd Schmaderer  
Jack Cheloha  
Lynn Rex

**Representing:**

Introducer  
Omaha Police Department  
City of Omaha  
League of Nebraska Municipalities

**Opponents:**

**Representing:**

**Neutral:**

**Representing:**

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**Summary of purpose and/or changes:**

LR 276 CA would amend Article 8, section 2, of the Constitution. This section of the Constitution authorizes tax exempt status for certain classes of property. The main purpose of the section is to treat governmental property as tax exempt. Several other types of property are authorized for exempt status.

LR 276 CA would add another exempt property class to this section. The new class is described as property "the use of which" which has been donated to the state or its government subdivisions for a public purpose. This would appear to include property which no government has ownership or title of, but rather has an agreement for use.

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Abbie Cornett, Chairperson