

ONE HUNDRED FIRST LEGISLATURE

SECOND SESSION

LEGISLATIVE RESOLUTION 271CA

PROPOSED CONSTITUTIONAL AMENDMENT

Introduced by Nelson, 6.

Read first time January 06, 2010

Committee: Revenue

1 THE MEMBERS OF THE ONE HUNDRED FIRST LEGISLATURE OF
2 NEBRASKA, SECOND SESSION, RESOLVE THAT:

3 Section 1. At the general election in November 2010 the
4 following proposed amendment to the Constitution of Nebraska shall
5 be submitted to the electors of the State of Nebraska for approval
6 or rejection:

7 To amend Article VIII, section 2:

8 VIII-2 Notwithstanding Article I, section 16, Article
9 III, section 18, or Article VIII, section 1 or 4, of this
10 Constitution or any other provision of this Constitution to the
11 contrary: (1) The property of the state and its governmental
12 subdivisions shall constitute a separate class of property and
13 shall be exempt from taxation to the extent such property is used
14 by the state or governmental subdivision for public purposes
15 authorized to the state or governmental subdivision by this
16 Constitution or the Legislature. To the extent such property

1 is not used for the authorized public purposes, the Legislature
2 may classify such property, exempt such classes, and impose or
3 authorize some or all of such property to be subject to property
4 taxes or payments in lieu of property taxes except as provided
5 by law; (2) the Legislature by general law may classify and
6 exempt from taxation property owned by and used exclusively
7 for agricultural and horticultural societies and property owned
8 and used exclusively for educational, religious, charitable, or
9 cemetery purposes, when such property is not owned or used
10 for financial gain or profit to either the owner or user;
11 (3) household goods and personal effects, as defined by law,
12 may be exempted from taxation in whole or in part, as may
13 be provided by general law, and the Legislature may prescribe
14 a formula for the determination of value of household goods
15 and personal effects; (4) the Legislature by general law may
16 provide that the increased value of land by reason of shade
17 or ornamental trees planted along the highway shall not be
18 taken into account in the assessment of such land; (5) the
19 Legislature, by general law and upon any terms, conditions, and
20 restrictions it prescribes, may provide that the increased value
21 of real property resulting from improvements designed primarily
22 for energy conservation may be exempt from taxation; (6) the
23 value of a home substantially contributed by the United States
24 Department of Veterans Affairs for a paraplegic veteran or multiple
25 amputee shall be exempt from taxation during the life of such

1 veteran or until the death or remarriage of his or her surviving
2 spouse; (7) the Legislature may exempt from an intangible property
3 tax life insurance and life insurance annuity contracts and any
4 payment connected therewith and any right to pension or retirement
5 payments; (8) the Legislature may exempt inventory from taxation;
6 (9) the Legislature may define and classify personal property in
7 such manner as it sees fit, whether by type, use, user, or owner,
8 and may exempt any such class or classes of property from taxation
9 if such exemption is reasonable or may exempt all personal property
10 from taxation; (10) no property shall be exempt from taxation
11 except as permitted by or as provided in this Constitution; (11)
12 the Legislature may by general law provide that a portion of
13 the value of any residence actually occupied as a homestead by
14 any classification of owners as determined by the Legislature
15 shall be exempt from taxation; and (12) the Legislature may by
16 general law, and upon any terms, conditions, and restrictions
17 it prescribes, provide that the increased value of real property
18 resulting from improvements designed primarily for the purpose of
19 renovating, rehabilitating, or preserving historically significant
20 real property may be, in whole or in part, exempt from taxation;
21 and (13) the Legislature may by general law, and upon any
22 terms, conditions, and restrictions it prescribes, provide that
23 the increased value of real property resulting from construction
24 of improvements for the purpose of renovating, rehabilitating,
25 remodeling, improving, or increasing the size of a homeowner's

1 residence on such real property be, in whole or in part, exempt
2 from taxation for a period of six years.

3 Sec. 2. The proposed amendment shall be submitted to the
4 electors in the manner prescribed by the Constitution of Nebraska,
5 Article XVI, section 1, with the following ballot language:

6 A constitutional amendment to permit the Legislature
7 to exempt from taxation for a period of six years
8 the increased value of real property resulting from
9 construction of improvements to a homeowner's residence.

10 For

11 Against.