

ONE HUNDRED FIRST LEGISLATURE

SECOND SESSION

LEGISLATIVE RESOLUTION 276CA

PROPOSED CONSTITUTIONAL AMENDMENT

Introduced by Pirsch, 4.

Read first time January 07, 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 terms,  
22 conditions, and restrictions it prescribes, provide that the value  
23 of real property, the use of which is donated to the state or a  
24 governmental subdivision of the state for public purposes, shall  
25 be, in whole or in part, exempt from taxation.

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

4                   A constitutional amendment to permit the Legislature to  
5 exempt from taxation the value of real property, the  
6 use of which is donated to the state or a governmental  
7 subdivision of the state for public purposes.

8                   For

9                   Against.