

ONE HUNDRED SECOND LEGISLATURE

FIRST SESSION

**LEGISLATIVE RESOLUTION 9CA**

PROPOSED CONSTITUTIONAL AMENDMENT

Introduced by Schilz, 47; Brasch, 16; Carlson, 38; Christensen, 44;  
Dubas, 34; Fischer, 43; Hansen, 42; Harms, 48;  
Heidemann, 1; Louden, 49; Sullivan, 41.

Read first time January 06, 2011

Committee: Revenue

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

3 Section 1. At the general election in November 2012 the  
4 following proposed amendment to the Constitution of Nebraska shall be  
5 submitted to the electors of the State of Nebraska for approval or  
6 rejection:

7 To amend Article VIII, section 1:

8 VIII-1 The necessary revenue of the state and its  
9 governmental subdivisions shall be raised by taxation in such manner  
10 as the Legislature may direct. Notwithstanding Article I, section 16,  
11 Article III, section 18, or Article VIII, section 4, of this  
12 Constitution or any other provision of this Constitution to the  
13 contrary: (1) Taxes shall be levied by valuation uniformly and  
14 proportionately upon all real property and franchises as defined by  
15 the Legislature except as otherwise provided in or permitted by this  
16 Constitution; (2) tangible personal property, as defined by the  
17 Legislature, not exempted by this Constitution or by legislation,  
18 shall all be taxed at depreciated cost using the same depreciation

1 method with reasonable class lives, as determined by the Legislature,  
2 or shall all be taxed by valuation uniformly and proportionately; (3)  
3 the Legislature may provide for a different method of taxing motor  
4 vehicles and may also establish a separate class of motor vehicles  
5 consisting of those owned and held for resale by motor vehicle  
6 dealers which shall be taxed in the manner and to the extent provided  
7 by the Legislature and may also establish a separate class for  
8 trucks, trailers, semitrailers, truck-tractors, or combinations  
9 thereof, consisting of those owned by residents and nonresidents of  
10 this state, and operating in interstate commerce, and may provide  
11 reciprocal and proportionate taxation of such vehicles. The tax  
12 proceeds from motor vehicles taxed in each county shall be allocated  
13 to the county and the cities, villages, and school districts of such  
14 county; (4) the Legislature may provide that agricultural land and  
15 horticultural land and subclasses of agricultural land and  
16 horticultural land, as defined by the Legislature, shall constitute a  
17 separate and distinct ~~class~~ classes of property for purposes of  
18 taxation and may provide for a different method of taxing  
19 agricultural land and horticultural land and subclasses of  
20 agricultural land and horticultural land which results in values that  
21 are not uniform and proportionate with all other real property and  
22 franchises but which results in values that are uniform and  
23 proportionate upon all property within the ~~class~~ subclasses of  
24 agricultural land and horticultural land as defined by the  
25 Legislature; (5) the Legislature may enact laws to provide that the

1 value of land actively devoted to agricultural or horticultural use  
2 shall for property tax purposes be that value which such land has for  
3 agricultural or horticultural use without regard to any value which  
4 such land might have for other purposes or uses; (6) the Legislature  
5 may prescribe standards and methods for the determination of the  
6 value of real property at uniform and proportionate values; (7) in  
7 furtherance of the purposes for which such a law of the United States  
8 has been adopted, whenever there exists a law of the United States  
9 which is intended to protect a specifically designated type, use,  
10 user, or owner of property or franchise from discriminatory state or  
11 local taxation, such property or franchise shall constitute a  
12 separate class of property or franchise under the laws of the State  
13 of Nebraska, and such property or franchise may not be taken into  
14 consideration in determining whether taxes are levied by valuation  
15 uniformly or proportionately upon any property or franchise, and the  
16 Legislature may enact laws which statutorily recognize such class and  
17 which tax or exempt from taxation such class of property or franchise  
18 in such manner as it determines; and (8) the Legislature may provide  
19 that livestock shall constitute a separate and distinct class of  
20 property for purposes of taxation and may further provide for  
21 reciprocal and proportionate taxation of livestock located in this  
22 state for only part of a year. Each actual property tax rate levied  
23 for a governmental subdivision shall be the same for all classes of  
24 taxed property and franchises. Taxes uniform as to class of property  
25 or the ownership or use thereof may be levied by valuation or

1 otherwise upon classes of intangible property as the Legislature may  
2 determine, and such intangible property held in trust or otherwise  
3 for the purpose of funding pension, profit-sharing, or other employee  
4 benefit plans as defined by the Legislature may be declared exempt  
5 from taxation. Taxes other than property taxes may be authorized by  
6 law. Existing revenue laws shall continue in effect until changed by  
7 the Legislature.

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

11           A constitutional amendment to provide that the  
12 Legislature may define subclasses of agricultural land and  
13 horticultural land and provide for a different method of taxing such  
14 subclasses of land.

15           For

16           Against.