

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FOURTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 683**

Introduced by Craighead, 6.

Read first time January 06, 2016

Committee: Revenue

1 A BILL FOR AN ACT relating to revenue and taxation; to amend section  
2 77-3506, Revised Statutes Cumulative Supplement, 2014, and section  
3 77-3509, Revised Statutes Supplement, 2015; to change provisions  
4 relating to homestead exemptions for certain surviving spouses as  
5 prescribed; to provide an operative date; and to repeal the original  
6 sections.

7 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-3506, Revised Statutes Cumulative Supplement,  
2 2014, is amended to read:

3 77-3506 (1) All homesteads in this state shall be assessed for  
4 taxation the same as other property, except that there shall be exempt  
5 from taxation, on any homestead described in subsection (2) of this  
6 section, one hundred percent of the exempt amount.

7 (2) The exemption described in subsection (1) of this section shall  
8 apply to homesteads of:

9 (a) A veteran who was discharged or otherwise separated with a  
10 characterization of honorable or general (under honorable conditions),  
11 who is drawing compensation from the United States Department of Veterans  
12 Affairs because of one hundred percent service-connected disability, and  
13 who is not eligible for total exemption under sections 77-3526 to  
14 77-3528, an or the unremarried surviving spouse widow or widower of such  
15 a veteran, or a surviving spouse of such a veteran who remarries after  
16 attaining the age of fifty-seven years described in this subdivision;

17 (b) An unremarried surviving spouse widow or widower of any veteran,  
18 including a veteran other than a veteran described in section 80-401.01,  
19 who was discharged or otherwise separated with a characterization of  
20 honorable or general (under honorable conditions) and who died because of  
21 a service-connected disability or a surviving spouse of such a veteran  
22 who remarries after attaining the age of fifty-seven years; and

23 (c) An unremarried surviving spouse widow or widower of a serviceman  
24 or servicewoman, including a veteran other than a veteran described in  
25 section 80-401.01, whose death while on active duty was service-connected  
26 or a surviving spouse of such a serviceman or servicewoman who remarries  
27 after attaining the age of fifty-seven years.

28 (3) Application for exemption under this section shall include  
29 certification of the status set forth in subsection (2) of this section  
30 from the United States Department of Veterans Affairs.

31 Sec. 2. Section 77-3509, Revised Statutes Supplement, 2015, is

1 amended to read:

2 77-3509 (1)(a) All homesteads in this state shall be assessed for  
3 taxation the same as other property, except that there shall be exempt  
4 from taxation, on any homestead described in subdivision (b) of this  
5 subsection, a percentage of the exempt amount as limited by section  
6 77-3506.03.

7 (b) The exemption described in subdivision (a) of this subsection  
8 shall apply to homesteads of an unremarried surviving spouse ~~widow or~~  
9 ~~widower~~ of a serviceman or servicewoman who died while on active duty  
10 during the periods described in section 80-401.01 or a surviving spouse  
11 of such a serviceman or servicewoman who remarries after attaining the  
12 age of fifty-seven years.

13 (c) The exemption described in subdivision (a) of this subsection  
14 shall be based on the household income of a claimant pursuant to  
15 subsections (2) through (4) of this section. Application for exemption  
16 under this section shall include certification of the status set forth in  
17 this section from the United States Department of Veterans Affairs.

18 (2) For 2014, for a married or closely related claimant as described  
19 in subsection (1) of this section, the percentage of the exempt amount  
20 for which the claimant shall be eligible shall be the percentage in  
21 Column B which corresponds with the claimant's household income in Column  
22 A in the table found in this subsection.

23	Column A	Column B
24	Household Income	Percentage
25	In Dollars	Of Relief
26	0 through 34,700	100
27	34,701 through 36,400	90
28	36,401 through 38,100	80
29	38,101 through 39,800	70
30	39,801 through 41,500	60
31	41,501 through 43,200	50

1	43,201 through 44,900	40
2	44,901 through 46,600	30
3	46,601 through 48,300	20
4	48,301 through 50,000	10
5	50,001 and over	0

6 (3) For 2014, for a single claimant as described in subsection (1)  
7 of this section, the percentage of the exempt amount for which the  
8 claimant shall be eligible shall be the percentage in Column B which  
9 corresponds with the claimant's household income in Column A in the table  
10 found in this subsection.

11	Column A	Column B
12	Household Income	Percentage
13	In Dollars	Of Relief
14	0 through 30,300	100
15	30,301 through 31,700	90
16	31,701 through 33,100	80
17	33,101 through 34,500	70
18	34,501 through 35,900	60
19	35,901 through 37,300	50
20	37,301 through 38,700	40
21	38,701 through 40,100	30
22	40,101 through 41,500	20
23	41,501 through 42,900	10
24	42,901 and over	0

25 (4) For exemption applications filed in calendar year 2015 and each  
26 year thereafter, the income eligibility amounts in subsections (2) and  
27 (3) of this section shall be adjusted for inflation by the method  
28 provided in section 151 of the Internal Revenue Code. The income  
29 eligibility amounts shall be adjusted for cumulative inflation since  
30 2014. If any amount is not a multiple of one hundred dollars, the amount

1 shall be rounded to the next lower multiple of one hundred dollars.

2       Sec. 3. This act becomes operative on January 1, 2017.

3       Sec. 4. Original section 77-3506, Revised Statutes Cumulative  
4 Supplement, 2014, and section 77-3509, Revised Statutes Supplement, 2015,  
5 are repealed.