

ONE HUNDRED FOURTH LEGISLATURE

FIRST SESSION

**LEGISLATIVE RESOLUTION 332**

Introduced by Gloor, 35.

PURPOSE: The first recommendation by the 2013 Tax Modernization Committee regarding property taxes was to increase the state aid commitment to schools to offset property tax use and reduce property taxes as a share of total state and local taxes. The purpose of this resolution is to continue the work of the Tax Modernization Committee by further examining the tax revenues for public schools and to develop recommendations for any changes to the current structure of such tax revenues. The study committee is encouraged to work with the Education Committee of the Legislature to examine the issues involved in this study.

The study shall examine, but not be limited to, the following issues:

- (1) Fairness and equity between and among taxpayers of Nebraska;
- (2) Efficiency and effectiveness in the availability of tax resources necessary to educate the public school students of Nebraska;
- (3) Stability in the resources available to school districts and the tax expectations for citizens of the state in light of the unique constitutional limitations imposed by the uniformity clause of our state constitution; and
- (4) Competitiveness for the state in terms of the state's ability to attract and keep well-paying jobs and investments based on the state's economic climate.

The study committee shall examine relevant studies, literature, and any other information with a focus on the mix of taxable resources available and used to support public education, as well as any other information deemed appropriate by the study committee.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED FOURTH LEGISLATURE OF NEBRASKA, FIRST SESSION:

1. That the Revenue Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.