

ONE HUNDRED FIFTH LEGISLATURE - SECOND SESSION - 2018
COMMITTEE STATEMENT
LB882

Hearing Date: Thursday January 18, 2018
Committee On: Revenue
Introducer: Schumacher
One Liner: Change provisions relating to certain inheritance tax proceedings

Roll Call Vote - Final Committee Action:
Advanced to General File

Vote Results:

Aye:	7	Senators Friesen, Groene, Harr, Larson, Lindstrom, Schumacher, Smith
Nay:	1	Senator Brasch
Absent:		
Present Not Voting:		

Verbal Testimony:

Proponents:

Senator Paul Schumacher
William Lindsay Jr.

Representing:

Introducer
Nebraska State Bar Association

Opponents:

Representing:

Neutral:

Representing:

Summary of purpose and/or changes:

The enactment of Medicaid estate recovery bills in 2015 (LB 72) and in 2017 (LB268) amended Neb. Rev. Stat. section 77-2018.02(6) to provide that notice of a determination of inheritance tax must be provided to the Department of Health and Human Services if the decedent is 55 years of age or older or resided in a medical institution. LB882 would make clear that the notice to the Department of Health and Human Services provided in subsection (6) is required only in an independent proceeding to determine inheritance tax in the absence of a probate proceeding

Jim Smith, Chairperson