

One Hundred Fifth Legislature - Second Session - 2018

Introducer's Statement of Intent

LB939

Chairperson: Senator Jim Smith

Committee: Revenue

Date of Hearing: February 22, 2018

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB 939 proposes to extend Nebraska's homestead exemption to housing occupied by military members and their families located on federal military installations. Currently, Offutt Air Force Base has military housing operated pursuant to the federal privatization initiative, but that housing primarily uses emergency services of the base rather than local emergency service, and maintains its own streets, utility infrastructure and community amenities without reliance on local government funding. The effect of the legislation would be to exempt the property from property taxes but require a payment in lieu of taxes (PILOT) to maintain funding to the affected school districts. LB 939 would provide additional funds to be used for maintenance of infrastructure and community improvements at military housing installations.

Principal Introducer: _____

Senator Mike McDonnell