

ONE HUNDRED SIXTH LEGISLATURE - FIRST SESSION - 2019
COMMITTEE STATEMENT
LB4

Hearing Date: Friday January 25, 2019
Committee On: Revenue
Introducer: Stinner
One Liner: Change mileage reimbursement and filing fees under the Tax Equalization and Review Commission Act

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

Vote Results:

Aye:	6	Senators Linehan, Friesen, Crawford, Kolterman, Lindstrom, McCollister
Nay:		
Absent:		
Present Not Voting:	2	Senators Briese, Groene

Oral Testimony:

Proponents:

Sen. John Stinner
Rob Hotz
Jon Cannon

Representing:

Introducer
Tax Equalization and Review Commission
NACO

Opponents:

Representing:

Neutral:

Representing:

Summary of purpose and/or changes:

LB4 would reimburse each of the 3 Tax Equalization and Review Commission (TERC) commissioners for daily travel from their residences to the State Office Building and to the location of hearings. The TERC offices are located in the State Office Building in Lincoln.

The bill proposes an increase in the filing fee for an appeal. The current filing fee for an appeal is \$25 per parcel. If an appeal consists of 4 parcels, the filing fee would be \$100. The proposed increases are on a graduated scale based on the taxable value of the parcel:

- \$40 if the taxable value of the parcel is less than \$250,000.
 - \$50 if the taxable value of the parcel is at least \$250,000 but less than \$500,000
 - \$60 if the taxable value of the parcel is at least \$500,000 but less than \$1 million.
 - \$85 if the taxable value of the parcel is at least \$1 million.
 - \$40 for any other appeal.
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Lou Ann Linehan, Chairperson