

ONE HUNDRED SIXTH LEGISLATURE

FIRST SESSION

LEGISLATIVE RESOLUTION 3CA

PROPOSED CONSTITUTIONAL AMENDMENT

Introduced by Erdman, 47.

Read first time January 10, 2019

Committee: Revenue

1 THE MEMBERS OF THE ONE HUNDRED SIXTH LEGISLATURE OF NEBRASKA, FIRST
2 SESSION, RESOLVE THAT:

3 Section 1. At the general election in November 2020, the following
4 proposed amendment to the Constitution of Nebraska shall be submitted to
5 the electors of the State of Nebraska for approval or rejection:

6 To add a new section 14 to Article VIII:

7 VIII-14 (1) Notwithstanding any other provision of this
8 Constitution, the Legislature shall provide by law for a refundable
9 credit against the income tax imposed by the State of Nebraska in an
10 amount equal to thirty-five percent of the property taxes that were:

11 (a) Levied on real property located in this state; and

12 (b) Paid by the taxpayer during the taxable year.

13 (2) The Legislature shall make the credit available for taxable
14 years beginning on or after January 1, 2021.

15 Sec. 2. The proposed amendment shall be submitted to the electors
16 in the manner prescribed by the Constitution of Nebraska, Article XVI,
17 section 1, with the following ballot language:

18 A constitutional amendment to require the Legislature to provide a
19 refundable state income tax credit in an amount equal to thirty-five
20 percent of the property taxes that were levied on real property located
21 in this state and paid by the taxpayer during the taxable year.

22 For

23 Against.