

ONE HUNDRED SEVENTH LEGISLATURE - FIRST SESSION - 2021
COMMITTEE STATEMENT
LB189

Hearing Date: Wednesday February 10, 2021
Committee On: Revenue
Introducer: Halloran
One Liner: Change provisions relating to property tax refunds

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

Vote Results:

Aye:	7	Senators Linehan, Lindstrom, Friesen, Flood, Briese, Bostar, Albrecht
Nay:		
Absent:		
Present Not Voting:	1	Senator Pahls

Oral Testimony:

Proponents:

Senator Steve Halloran
David Bracht
Fritz Stehlik
Robert Lundeen
Don Cain Jr.

Representing:

Introducer
Mid America Agri Products/Wheat Land, LLC
MAAPW
Self
Independent Cattlemen of Nebraska, Self

Opponents:

Jon Cannon
Lynn Rex

Representing:

NACO
League of Nebraska Municipalities

Neutral:

Representing:

Summary of purpose and/or changes:

LB189 makes adjustments to the refunding of real or personal property taxes paid. If the county treasurer does not have sufficient funds to make the refund payment, the refund will be registered as a claim against the political subdivision. A receipt will be issued to the person entitled to the refund.

If a receipt is given, the governing body of the political subdivision shall make provisions in its next budget cycle to pay the refund; or, upon mutual agreement the receipt may be used to pay any taxes levied until the claim is satisfied in full.

Interest at the amount of 9% shall accrue on the unpaid balance of the refund. Interest will begin to accrue on the date of entry of the final non-appealable order or other action approving the refund.

Lou Ann Linehan, Chairperson