

LEGISLATURE OF NEBRASKA
ONE HUNDRED SEVENTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 466

Introduced by Linehan, 39; Albrecht, 17; Blood, 3; Day, 49; McKinney, 11;
Slama, 1; Wayne, 13.

Read first time January 15, 2021

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to require the
- 2 proration of property taxes when real property is sold as
- 3 prescribed.
- 4 Be it enacted by the people of the State of Nebraska,

1 Section 1. Whenever real property is sold, the county assessor of
2 the county in which the real property is located shall prorate the
3 property taxes due on such real property for the year in which the sale
4 occurred based on the number of days the buyer and seller owned the
5 property during such year, unless the buyer and seller have agreed to a
6 different proration of such property taxes.