

One Hundred Seventh Legislature - First Session - 2021

Introducer's Statement of Intent

LB313

Chairperson: Senator Lou Ann Linehan

Committee: Revenue

Date of Hearing: February 11, 2021

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

LB 313 makes some small changes to the timing for the extension of the homestead exemption application deadline. Specifically, it adds the death of a spouse in the year for which the homestead exemption is requested as a reason that a property owner may file a late application. LB 313 also extends the late application deadline for people who have a serious medical condition that impaired their ability to file the application from the date on which the first half of the real estate taxes become delinquent to June 30 of that year.

Principal Introducer: _____

Senator Rita Sanders