

ONE HUNDRED EIGHTH LEGISLATURE - FIRST SESSION - 2023
COMMITTEE STATEMENT
LB146

Hearing Date: Wednesday February 01, 2023
Committee On: Revenue
Introducer: Kauth
One Liner: Change provisions relating to assessment of improvements on leased lands and methods for giving notice by the Tax Commissioner

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

Vote Results:

Aye: 8 Senators Albrecht, Bostar, Briese, Dungan, Kauth, Linehan, Murman, von Gillern
Nay:
Absent:
Present Not Voting:

Testimony:

Proponents:

Senator Kathleen Kauth
Jon Cannon

Representing:

Introducer
Nebraska Association of County Officials - NACO

Opponents:

Representing:

Neutral:

Representing:

* ADA Accomodation Written Testimony

Summary of purpose and/or changes:

LB 146 amends Neb. Rev. Stat. Sec. 77-1376 to add "on or" to allow the assessment of improvements on leased lands on March 1 as well as before, and amends Neb. Rev. Stat. Sec. 77-27,135 to allow for electronic notification to the taxpayer upon written permission from the property owner.

Lou Ann Linehan, Chairperson