

ONE HUNDRED EIGHTH LEGISLATURE - FIRST SESSION - 2023
COMMITTEE STATEMENT
LB147

Hearing Date: Wednesday February 01, 2023
Committee On: Revenue
Introducer: Kauth
One Liner: Change procedures for property tax refunds

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
Candace Meredith

Representing:

Introducer
NACO

Opponents:

Representing:

Neutral:

Representing:

* ADA Accomodation Written Testimony

Summary of purpose and/or changes:

LB 147 amends Neb. Rev. Stat. Sec. 77-1736.06 to allow, within thirty days after a non-appealable order, or a non-appealed determination by the assessor or county board of equalization which results in a refund to the taxpayer of either real property or personal property taxes, the required notice to a political subdivision whose share of the refund is less than one thousand dollars (\$1,000.00) may be waived by the governing body of such political subdivision by notifying the county treasurer in writing; and further allows such notification to any political subdivision that requires any notification of such a refund to be notified by email or electronic means if the governing body of such a political subdivision requests such notification in writing.

Lou Ann Linehan, Chairperson