

ONE HUNDRED EIGHTH LEGISLATURE - FIRST SPECIAL SESSION - 2024
COMMITTEE STATEMENT
LR2CA

Hearing Date: Tuesday July 30, 2024
Committee On: Revenue
Introducer: Brandt
One Liner: Constitutional amendment to authorize the Legislature to provide a different method of taxing owner-occupied housing

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

Vote Results:

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

Testimony:

Proponents:

Senator Tom Brandt
Korby Gilbertson*

Representing:

Opening Presenter
Nebraska Realtors Association

Opponents:

Representing:

Neutral:

Jon Cannon

Representing:

Nebraska Association of County Officials

* ADA Accommodation Written Testimony

Summary of purpose and/or changes:

LR 2 CA proposes to submit the question to voters of adding a provision to Neb. Const. Art. VIII, Section 1 to allow the Legislature to provide that owner-occupied housing shall constitute a separate and distinct class of property for purposes of real property taxation such that it does not have to be uniform and proportionate with all other real property, but only requires that such category be uniform and proportionate within its own class.

Section-by-Section Summary:

Section 1. Proposes to submit to the voters the question of creating a new provision under Neb. Const. Art. VIII, Section 1, to allow the Legislature to provide that owner-occupied housing shall constitute a separate and distinct class of property for purposes of property taxation such that it does not have to be uniform and proportionate with all other real property, but only requires that such category be uniform and proportionate within its own class.



Section 2. Indicates that the amendment shall be submitted to the voters of Nebraska in accordance with the Nebraska Constitution and states the proposed ballot language for such ballot question on the proposed amendment.

Lou Ann Linehan, Chairperson

