

LEGISLATURE OF NEBRASKA
ONE HUNDRED EIGHTH LEGISLATURE
FIRST SPECIAL SESSION

LEGISLATIVE BILL 79

Introduced by Raybould, 28.

Read first time July 29, 2024

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
- 2 77-3507, Reissue Revised Statutes of Nebraska, and section 77-3508,
- 3 Revised Statutes Cumulative Supplement, 2022; to change the amount
- 4 of certain homestead exemptions as prescribed; and to repeal the
- 5 original sections.
- 6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-3507, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 77-3507 (1) All homesteads in this state shall be assessed for
4 taxation the same as other property, except that there shall be exempt
5 from taxation on homesteads of qualified claimants a percentage of the
6 exempt amount as limited by section 77-3506.03. For exemption
7 applications filed in calendar years prior to calendar year 2025, the The
8 percentage of the exempt amount shall be determined based on the
9 household income of a claimant pursuant to subsections (2) through (4) of
10 this section. For exemption applications filed in calendar year 2025 and
11 each calendar year thereafter, the percentage of the exempt amount shall
12 be determined based on the household income of a claimant pursuant to
13 subsections (2) through (4) of this section and the length of time that
14 the claimant has occupied the homestead pursuant to subsection (5) of
15 this section.

16 (2) For 2014, for a qualified married or closely related claimant,
17 the percentage of the exempt amount for which the claimant shall be
18 eligible shall be the percentage in Column B which corresponds with the
19 claimant's household income in Column A in the table found in this
20 subsection.

21	Column A	Column B
22	Household Income	Percentage
23	In Dollars	Of Relief
24	0 through 31,600	100
25	31,601 through 33,300	90
26	33,301 through 35,000	80
27	35,001 through 36,700	70
28	36,701 through 38,400	60
29	38,401 through 40,100	50
30	40,101 through 41,800	40
31	41,801 through 43,500	30

1	43,501 through 45,200	20
2	45,201 through 46,900	10
3	46,901 and over	0

4 (3) For 2014, for a qualified single claimant, the percentage of the
5 exempt amount for which the claimant shall be eligible shall be the
6 percentage in Column B which corresponds with the claimant's household
7 income in Column A in the table found in this subsection.

8	Column A	Column B
9	Household Income	Percentage
10	In Dollars	Of Relief
11	0 through 26,900	100
12	26,901 through 28,300	90
13	28,301 through 29,700	80
14	29,701 through 31,100	70
15	31,101 through 32,500	60
16	32,501 through 33,900	50
17	33,901 through 35,300	40
18	35,301 through 36,700	30
19	36,701 through 38,100	20
20	38,101 through 39,500	10
21	39,501 and over	0

22 (4) For exemption applications filed in calendar years 2015 through
23 2017, the income eligibility amounts in subsections (2) and (3) of this
24 section shall be adjusted by the percentage determined pursuant to the
25 provisions of section 1(f) of the Internal Revenue Code of 1986, as it
26 existed prior to December 22, 2017. For exemption applications filed in
27 calendar year 2018 and each calendar year thereafter, the income
28 eligibility amounts in subsections (2) and (3) of this section shall be
29 adjusted by the percentage change in the Consumer Price Index for All
30 Urban Consumers published by the federal Bureau of Labor Statistics from

1 the twelve months ending on August 31, 2016, to the twelve months ending
2 on August 31 of the year preceding the applicable calendar year. The
3 income eligibility amounts shall be adjusted for cumulative inflation
4 since 2014. If any amount is not a multiple of one hundred dollars, the
5 amount shall be rounded to the next lower multiple of one hundred
6 dollars.

7 (5) For exemption applications filed in calendar year 2025 and each
8 calendar year thereafter, the percentage of relief determined pursuant to
9 subsections (2) through (4) of this section shall be adjusted as follows:

10 (a) If the claimant has occupied the homestead for at least twenty
11 years, such percentage shall be increased by two and one-half percent,
12 except that in no case shall the percentage exceed one hundred percent;
13 and

14 (b) If the claimant has occupied the homestead for at least twenty-
15 five years, such percentage shall be increased by five percent, except
16 that in no case shall the percentage exceed one hundred percent.

17 Sec. 2. Section 77-3508, Revised Statutes Cumulative Supplement,
18 2022, is amended to read:

19 77-3508 (1)(a) All homesteads in this state shall be assessed for
20 taxation the same as other property, except that there shall be exempt
21 from taxation, on any homestead described in subdivision (b) of this
22 subsection, a percentage of the exempt amount as limited by section
23 77-3506.03. For exemption applications filed in calendar years prior to
24 calendar year 2025, the ~~The~~ exemption shall be based on the household
25 income of a claimant pursuant to subsections (2) through (4) of this
26 section. For exemption applications filed in calendar year 2025 and each
27 calendar year thereafter, the exemption shall be based on the household
28 income of a claimant pursuant to subsections (2) through (4) of this
29 section and the length of time that the claimant has occupied the
30 homestead pursuant to subsection (5) of this section.

31 (b) The exemption described in subdivision (a) of this subsection

1 shall apply to homesteads of:

2 (i) Veterans as defined in section 80-401.01 who were discharged or
3 otherwise separated with a characterization of honorable or general
4 (under honorable conditions) and who are totally disabled by a non-
5 service-connected accident or illness;

6 (ii) Individuals who have a permanent physical disability and have
7 lost all mobility so as to preclude locomotion without the use of a
8 mechanical aid or a prosthetic device as defined in section 77-2704.09;

9 (iii) Individuals who have undergone amputation of both arms above
10 the elbow or who have a permanent partial disability of both arms in
11 excess of seventy-five percent; and

12 (iv) Beginning January 1, 2015, individuals who have a developmental
13 disability as defined in section 83-1205.

14 (c) Application for the exemption described in subdivision (a) of
15 this subsection shall include certification from a qualified medical
16 physician, physician assistant, or advanced practice registered nurse for
17 subdivisions (b)(i) through (b)(iii) of this subsection, certification
18 from the United States Department of Veterans Affairs affirming that the
19 homeowner is totally disabled due to non-service-connected accident or
20 illness for subdivision (b)(i) of this subsection, or certification from
21 the Department of Health and Human Services for subdivision (b)(iv) of
22 this subsection. Such certification from a qualified medical physician,
23 physician assistant, or advanced practice registered nurse or from the
24 Department of Health and Human Services shall be made on forms prescribed
25 by the Department of Revenue. If an individual described in subdivision
26 (b)(i), (ii), (iii), or (iv) of this subsection is granted a homestead
27 exemption pursuant to this section for any year, such individual shall
28 not be required to submit the certification required under this
29 subdivision in succeeding years if no change in medical condition has
30 occurred, except that the county assessor or the Tax Commissioner may
31 request such certification to verify that no change in medical condition

1 has occurred.

2 (2) For 2014, for a married or closely related claimant as described
3 in subsection (1) of this section, the percentage of the exempt amount
4 for which the claimant shall be eligible shall be the percentage in
5 Column B which corresponds with the claimant's household income in Column
6 A in the table found in this subsection.

7	Column A	Column B
8	Household Income	Percentage
9	In Dollars	Of Relief
10	0 through 34,700	100
11	34,701 through 36,400	90
12	36,401 through 38,100	80
13	38,101 through 39,800	70
14	39,801 through 41,500	60
15	41,501 through 43,200	50
16	43,201 through 44,900	40
17	44,901 through 46,600	30
18	46,601 through 48,300	20
19	48,301 through 50,000	10
20	50,001 and over	0

21 (3) For 2014, for a single claimant as described in subsection (1)
22 of this section, the percentage of the exempt amount for which the
23 claimant shall be eligible shall be the percentage in Column B which
24 corresponds with the claimant's household income in Column A in the table
25 found in this subsection.

26	Column A	Column B
27	Household Income	Percentage
28	In Dollars	Of Relief
29	0 through 30,300	100
30	30,301 through 31,700	90

1	31,701 through 33,100	80
2	33,101 through 34,500	70
3	34,501 through 35,900	60
4	35,901 through 37,300	50
5	37,301 through 38,700	40
6	38,701 through 40,100	30
7	40,101 through 41,500	20
8	41,501 through 42,900	10
9	42,901 and over	0

10 (4) For exemption applications filed in calendar years 2015 through
11 2017, the income eligibility amounts in subsections (2) and (3) of this
12 section shall be adjusted by the percentage determined pursuant to the
13 provisions of section 1(f) of the Internal Revenue Code of 1986, as it
14 existed prior to December 22, 2017. For exemption applications filed in
15 calendar year 2018 and each calendar year thereafter, the income
16 eligibility amounts in subsections (2) and (3) of this section shall be
17 adjusted by the percentage change in the Consumer Price Index for All
18 Urban Consumers published by the federal Bureau of Labor Statistics from
19 the twelve months ending on August 31, 2016, to the twelve months ending
20 on August 31 of the year preceding the applicable calendar year. The
21 income eligibility amounts shall be adjusted for cumulative inflation
22 since 2014. If any amount is not a multiple of one hundred dollars, the
23 amount shall be rounded to the next lower multiple of one hundred
24 dollars.

25 (5) For exemption applications filed in calendar year 2025 and each
26 calendar year thereafter, the percentage of relief determined pursuant to
27 subsections (2) through (4) of this section shall be adjusted as follows:

28 (a) If the claimant has occupied the homestead for at least twenty
29 years, such percentage shall be increased by two and one-half percent,
30 except that in no case shall the percentage exceed one hundred percent;
31 and

1 (b) If the claimant has occupied the homestead for at least twenty-
2 five years, such percentage shall be increased by five percent, except
3 that in no case shall the percentage exceed one hundred percent.

4 Sec. 3. Original section 77-3507, Reissue Revised Statutes of
5 Nebraska, and section 77-3508, Revised Statutes Cumulative Supplement,
6 2022, are repealed.