

SECOND DAY - JULY 26, 2024

LEGISLATIVE JOURNAL

**ONE HUNDRED EIGHTH LEGISLATURE
FIRST SPECIAL SESSION**

SECOND DAY

Legislative Chamber, Lincoln, Nebraska
Friday, July 26, 2024

PRAYER

The prayer was offered by Senator Aguilar.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was offered by Senator Lowe.

ROLL CALL

Pursuant to adjournment, the Legislature met at 10:00 a.m., President Kelly presiding.

The roll was called and all members were present except Senators Bostelman and Erdman who were excused; and Senators Dorn, Dover, Hardin, Lippincott, Meyer, Raybould, Sanders, Walz, and Wishart who were excused until they arrive.

CORRECTIONS FOR THE JOURNAL

The Journal for the first day was approved.

MESSAGE(S) FROM THE GOVERNOR

June 3, 2024

Mr. President, Speaker Arch
and Members of the Legislature
State Capitol
Lincoln, NE 68509

Dear Mr. President, Speaker Arch, and Members of the Legislature:

Contingent upon your approval, the following individuals are being appointed as members of the Nebraska Information Technology Commission:

Phillip Doerr, 54349 875 Road, Wausa, NE 68786, General Public
Nathan Watson, 2806 Leigh Lane, Papillion, NE 68133, General Public

The aforementioned appointees are respectfully submitted for your consideration. Copies of the certificate and background information are included for your review.

Sincerely,
(Signed) Jim Pillen
Governor

Enclosures

July 16, 2024

Mr. President, Speaker Arch
and Members of the Legislature
State Capitol
Lincoln, NE 68509

Dear Mr. President, Speaker Arch, and Members of the Legislature:

Contingent upon your approval, the following individual is being reappointed as a member of the Commission of Industrial Relations:

Joel Carlson, 507 Logan Street, Norfolk, NE 68701, Attorney

The aforementioned appointee is respectfully submitted for your consideration. Copies of the certificate and background information are included for your review.

Sincerely,
(Signed) Jim Pillen
Governor

Enclosures

July 16, 2024

Mr. President, Speaker Arch
and Members of the Legislature
State Capitol
Lincoln, NE 68509

Dear Mr. President, Speaker Arch, and Members of the Legislature:

Contingent upon your approval, the following individual is being appointed as a member of the Nebraska Game and Parks Commission:

Kent J McNeill, 12410 Pheasant Run Lane, Papillion, NE 68046, District 1-
Independent

The aforementioned appointee is respectfully submitted for your consideration. Copies of the certificate and background information are included for your review.

Sincerely,
(Signed) Jim Pillen
Governor

Enclosures

AMENDMENT(S) - Print in Journal

Senator M. Cavanaugh filed the following amendment to LB1:

[FA15](#)

Strike Section 1.

Senator M. Cavanaugh filed the following amendment to LB1:

[FA16](#)

Strike Section 2.

Senator M. Cavanaugh filed the following amendment to LB1:

[FA17](#)

Strike Section 3.

Senator M. Cavanaugh filed the following amendment to LB1:

[FA18](#)

Strike Section 4.

Senator M. Cavanaugh filed the following amendment to LB1:

[FA19](#)

Strike Section 1.

Senator M. Cavanaugh filed the following amendment to LB1:

[FA20](#)

Strike Section 2.

Senator M. Cavanaugh filed the following amendment to LB1:

[FA21](#)

Strike Section 3.

Senator M. Cavanaugh filed the following amendment to LB1:

[FA22](#)

Strike Section 4.

Senator M. Cavanaugh filed the following amendment to LB1:

[FA23](#)

Strike the enacting clause.

Senator M. Cavanaugh filed the following amendment to LB1:

[FA46](#)

Strike Section 1.

Senator M. Cavanaugh filed the following amendment to LB1:
[FA47](#)
Strike Section 2.

Senator M. Cavanaugh filed the following amendment to LB2:
[FA24](#)
Strike Section 1.

Senator M. Cavanaugh filed the following amendment to LB2:
[FA25](#)
Strike Section 2.

Senator M. Cavanaugh filed the following amendment to LB2:
[FA26](#)
Strike Section 3.

Senator M. Cavanaugh filed the following amendment to LB2:
[FA27](#)
Strike Section 4.

Senator M. Cavanaugh filed the following amendment to LB2:
[FA28](#)
Strike Section 1.

Senator M. Cavanaugh filed the following amendment to LB2:
[FA29](#)
Strike Section 2.

Senator M. Cavanaugh filed the following amendment to LB2:
[FA30](#)
Strike Section 3.

Senator M. Cavanaugh filed the following amendment to LB2:
[FA31](#)
Strike Section 4.

Senator M. Cavanaugh filed the following amendment to LB2:
[FA32](#)
Strike the enacting clause.

Senator M. Cavanaugh filed the following amendment to LB2:
[FA42](#)
Strike Section 1.

Senator M. Cavanaugh filed the following amendment to LB2:
[FA43](#)
Strike Section 2.

Senator M. Cavanaugh filed the following amendment to LB3:
[FA33](#)
Strike Section 1.

Senator M. Cavanaugh filed the following amendment to LB3:
[FA34](#)
Strike Section 2.

Senator M. Cavanaugh filed the following amendment to LB3:
[FA35](#)
Strike Section 3.

Senator M. Cavanaugh filed the following amendment to LB3:
[FA36](#)
Strike Section 4.

Senator M. Cavanaugh filed the following amendment to LB3:
[FA37](#)
Strike Section 1.

Senator M. Cavanaugh filed the following amendment to LB3:
[FA38](#)
Strike Section 2.

Senator M. Cavanaugh filed the following amendment to LB3:
[FA39](#)
Strike Section 3.

Senator M. Cavanaugh filed the following amendment to LB3:
[FA40](#)
Strike Section 4.

Senator M. Cavanaugh filed the following amendment to LB3:
[FA41](#)
Strike the enacting clause.

Senator M. Cavanaugh filed the following amendment to LB3:
[FA44](#)
Strike Section 1.

Senator M. Cavanaugh filed the following amendment to LB3:
[FA45](#)
Strike Section 2.

MOTION(S) - Print in Journal

Senator M. Cavanaugh filed the following motion to LB1:
[MO18](#)
Bracket until January 7, 2025.

Senator M. Cavanaugh filed the following motion to LB1:
[MO19](#)
Indefinitely postpone.

Senator M. Cavanaugh filed the following motion to LB2:
[MO20](#)
Bracket until January 7, 2025.

Senator M. Cavanaugh filed the following motion to LB2:
[MO21](#)
Indefinitely postpone.

Senator M. Cavanaugh filed the following motion to LB3:
[MO22](#)
Bracket until January 7, 2025.

Senator M. Cavanaugh filed the following motion to LB3:
[MO23](#)
Indefinitely postpone.

BILLS ON FIRST READING

The following bills were read for the first time by title:

LEGISLATIVE BILL 21. Introduced by Kauth, 31.

A BILL FOR AN ACT relating to the Constitution of Nebraska; to amend section 49-202.01, Reissue Revised Statutes of Nebraska; to change requirements relating to proposals for constitutional amendments submitted by the Legislature; to repeal the original section; and to declare an emergency.

LEGISLATIVE BILL 22. Introduced by Cavanaugh, J., 9.

A BILL FOR AN ACT relating to revenue and taxation; to amend sections 77-3509.01, 77-3509.03, 77-3510, 77-3514, and 77-3516, Reissue Revised Statutes of Nebraska; sections 77-3512 and 77-3513, Revised Statutes Supplement, 2023; sections 77-3501, 77-3506.03, 77-3511, 77-3521, and 77-3529, Reissue Revised Statutes of Nebraska, as amended by Laws 2024, LB126, sections 2, 4, 5, 7, and 10, respectively; sections 77-3517 and 77-3523, Revised Statutes Cumulative Supplement, 2022, as amended by Laws 2024, LB126, sections 6 and 9; and sections 77-3522 and 77-4212, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB126, sections 8 and 11; to state findings and declarations; to create a homestead exemption; to harmonize provisions; to provide an operative date; and to repeal the original sections.

LEGISLATIVE BILL 23. Introduced by Clements, 2.

A BILL FOR AN ACT relating to funds; to amend section 84-612, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB600, section 9, and Laws 2024, LB1413, section 58; to eliminate obsolete provisions; to harmonize provisions; to repeal the original section; and to declare an emergency.

LEGISLATIVE BILL 24. Introduced by Clements, 2.

A BILL FOR AN ACT relating to appropriations; to amend Laws 2023, LB814, section 13; to change appropriations; to repeal the original section; and to declare an emergency.

LEGISLATIVE BILL 25. Introduced by McKinney, 11.

A BILL FOR AN ACT relating to criminal justice; to amend section 29-2208, Revised Statutes Cumulative Supplement, 2022, and section 83-1,135, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB631, section 44; to adopt the Prison Population Reduction and Property Tax Relief Act; to provide for early discharge from parole and recommendations for commutation; to provide duties for the Department of Correctional Services, the Board of Parole, the Division of Parole Services, the Board of Pardons, and the Reentry Continuity Advisory Board; to harmonize provisions; and to repeal the original section.

LEGISLATIVE BILL 26. Introduced by Blood, 3.

A BILL FOR AN ACT relating to revenue and taxation; to amend section 77-2701, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB937, section 67, Laws 2024, LB1023, section 8, and Laws 2024, LB1317, section 80; and section 77-2701.04, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB937, section 68, and Laws 2024, LB1317, section 82; to define terms; to provide for a retail delivery fee; to harmonize provisions; to provide an operative date; and to repeal the original sections.

LEGISLATIVE BILL 27. Introduced by Blood, 3.

A BILL FOR AN ACT relating to revenue and taxation; to amend section 77-2715.07, Revised Statutes Supplement, 2023, as amended by Laws 2024, LB937, section 74, Laws 2024, LB1023, section 9, Laws 2024, LB1344, section 9, and Laws 2024, LB1402, section 2; to adopt the Property Tax Circuit Breaker Act; to harmonize provisions; and to repeal the original section.

LEGISLATIVE BILL 28. Introduced by Bostar, 29.

A BILL FOR AN ACT relating to revenue and taxation; to amend section 77-3446, Revised Statutes Cumulative Supplement, 2022; to change provisions relating to the base limitation; and to repeal the original section.

MOTION - Adjourn Sine Die

Senator Wayne offered the following motion:
Adjourn Sine Die.

Speaker Arch moved for a call of the house. The motion prevailed with 22 ayes, 3 nays, and 24 not voting.

Senator Wayne requested a roll call vote, in reverse order, on his motion to adjourn sine die.

Voting in the affirmative, 4:

Cavanaugh, J. Cavanaugh, M. McKinney Wayne

Voting in the negative, 34:

Aguilar	Bostar	DeKay	Hunt	Moser
Albrecht	Brandt	Dungan	Ibach	Murman
Arch	Brewer	Fredrickson	Jacobson	Riepe
Armendariz	Clements	Halloran	Kauth	Slama
Ballard	Conrad	Hansen	Linehan	Vargas
Blood	Day	Holdcroft	Lowe	von Gillern
Bosn	DeBoer	Hughes	McDonnell	

Excused and not voting, 11:

Bostelman	Erdman	Meyer	Walz
Dorn	Hardin	Raybould	Wishart
Dover	Lippincott	Sanders	

The Wayne motion to adjourn sine die failed with 4 ayes, 34 nays, and 11 excused and not voting.

The Chair declared the call raised.

BILLS ON FIRST READING

The following bills were read for the first time by title:

LEGISLATIVE BILL 29. Introduced by Day, 49.

A BILL FOR AN ACT relating to aircraft; to amend sections 3-104, 3-106, and 3-159, Reissue Revised Statutes of Nebraska; to provide for the sale of certain state-owned aircraft; to prohibit the purchase, lease, rental, ownership, providing of maintenance for, or contribution to the maintenance of any aircraft that is or will be used by the Governor or the Governor's staff; to repeal the original sections; and to declare an emergency.

LEGISLATIVE BILL 30. Introduced by Day, 49.

A BILL FOR AN ACT relating to revenue and taxation; to amend section 77-3506, Revised Statutes Supplement, 2023; to change provisions relating to homestead exemptions for certain disabled veterans and surviving spouses as prescribed; and to repeal the original section.

REFERENCE COMMITTEE REPORT

The Legislative Council Executive Board submits the following report:

LB/LR	Committee
LB1	Government, Military and Veterans Affairs
LB2	Appropriations
LB3	Appropriations
LB4	General File
LB5	Executive Board
LB6	General Affairs
LB7	Revenue
LB8	Revenue
LB9	Revenue
LB10	Revenue
LB11	Revenue
LB12	Revenue
LB13	General Affairs
LB14	Revenue
LB15	Executive Board
LB16	Revenue
LB17	Natural Resources
LB18	Executive Board
LB19	Revenue
LB20	Revenue
LR1CA	Government, Military and Veterans Affairs
LR2CA	Revenue
LR3CA	General Affairs
LR4CA	Revenue
LR5CA	Revenue

Clouse, Stanley A. - Nebraska Natural Resources Commission - Natural Resources

Dunbar, Bradley - Nebraska Natural Resources Commission - Natural Resources

Kubat, Rick - Nebraska Natural Resources Commission - Natural Resources

Meyer, Kennon - Nebraska Natural Resources Commission - Natural Resources

Shadle, John - Nebraska Natural Resources Commission - Natural Resources

Smathers, Scott - Nebraska Natural Resources Commission - Natural Resources

(Signed) Raymond Aguilar, Chairperson
Executive Board

NOTICE OF COMMITTEE HEARING(S)

Natural Resources
Room 1113 9:30 AM

Tuesday, July 30, 2024

John Shadle - Nebraska Natural Resources Commission
Kennon Meyer - Nebraska Natural Resources Commission
Rick Kubat - Nebraska Natural Resources Commission

Room 1113 9:30 AM

Wednesday, July 31, 2024

Scott Smathers - Nebraska Natural Resources Commission
Stanley A. Clouse - Nebraska Natural Resources Commission

(Signed) Mike Moser, Vice Chairperson

BILLS ON FIRST READING

The following bills were read for the first time by title:

LEGISLATIVE BILL 31. Introduced by Conrad, 46.

A BILL FOR AN ACT relating to taxation; to provide for an excise tax on individual incomes as prescribed; and to create the Tax Equity Cash Fund.

LEGISLATIVE BILL 32. Introduced by Brandt, 32.

A BILL FOR AN ACT relating to the Nebraska Racetrack Gaming Act; to amend section 9-1103, Revised Statutes Supplement, 2023; to redefine terms relating to sports wagering under the Nebraska Racetrack Gaming Act; and to repeal the original section.

LEGISLATIVE BILL 33. Introduced by Brandt, 32.

A BILL FOR AN ACT relating to the Nebraska Property Tax Incentive Act; to amend section 77-6703, Revised Statutes Supplement, 2023; to change provisions related to tax credits for school district taxes paid; and to repeal the original section.

LEGISLATIVE BILL 34. Introduced by Brewer, 43; Conrad, 46; Halloran, 33; Linchan, 39; Murman, 38.

A BILL FOR AN ACT relating to revenue and taxation; to amend section 77-1301, Revised Statutes Cumulative Supplement, 2022; to change the method of assessment of real property as prescribed; and to repeal the original section.

LEGISLATIVE BILL 35. Introduced by Brewer, 43; Halloran, 33; Murman, 38.

A BILL FOR AN ACT relating to revenue and taxation; to amend section 77-6203, Revised Statutes Cumulative Supplement, 2022; to adjust the nameplate capacity tax for inflation as prescribed; and to repeal the original section.

RESOLUTION(S)

LEGISLATIVE RESOLUTION 6CA. Introduced by Kauth, 31.

THE MEMBERS OF THE ONE HUNDRED EIGHTH LEGISLATURE OF NEBRASKA, FIRST SPECIAL SESSION, RESOLVE THAT:

Section 1. At the general election in November 2024, the following proposed amendment to the Constitution of Nebraska shall be submitted to the electors of the State of Nebraska for approval or rejection:

To amend Article VIII, section 1, and add a new section 14 to Article VIII:
 VIII-1 The necessary revenue of the state and its governmental subdivisions shall be raised by taxation in such manner as the Legislature may direct. Notwithstanding Article I, section 16, Article III, section 18, or Article VIII, section 4, of this Constitution or any other provision of this Constitution to the contrary: (1) Real property, as defined by the Legislature, not exempted by this Constitution, shall all be taxed in accordance with Article VIII, section 14, of this Constitution~~Taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this Constitution;~~ (2) tangible personal property, as defined by the Legislature, not exempted by this Constitution or by legislation, shall all be taxed at depreciated cost using the same depreciation method with reasonable class lives, as determined by the Legislature, or shall all be taxed by valuation uniformly and proportionately; (3) the Legislature may provide for a different method of taxing motor vehicles and may also establish a separate class of motor vehicles consisting of those owned and held for resale by motor vehicle dealers which shall be taxed in the manner and to the extent provided by the Legislature and may also establish a separate class for trucks, trailers, semitrailers, truck-tractors, or combinations thereof, consisting of those owned by residents and nonresidents of this state, and operating in interstate commerce, and may provide reciprocal and proportionate taxation of such vehicles. The tax proceeds from motor vehicles taxed in each county shall be allocated to the county and the cities, villages, and school districts of such county; (4) ~~the Legislature may provide that agricultural land and horticultural land, as defined by the Legislature, shall constitute a separate and distinct class of property for purposes of~~

taxation and may provide for a different method of taxing agricultural land and horticultural land which results in values that are not uniform and proportionate with all other real property and franchises but which results in values that are uniform and proportionate upon all property within the class of agricultural land and horticultural land; (5) the Legislature may enact laws to provide that the value of land actively devoted to agricultural or horticultural use shall for property tax purposes be that value which such land has for agricultural or horticultural use without regard to any value which such land might have for other purposes or uses; (5)(6) the Legislature may prescribe standards and methods for the determination of the value of real property at uniform and proportionate values; (7) in furtherance of the purposes for which such a law of the United States has been adopted, whenever there exists a law of the United States which is intended to protect a specifically designated type, use, user, or owner of property or franchise from discriminatory state or local taxation, such property or franchise shall constitute a separate class of property or franchise under the laws of the State of Nebraska, and such property or franchise may not be taken into consideration in determining whether taxes are levied by valuation uniformly or proportionately upon any property or franchise, and the Legislature may enact laws which statutorily recognize such class and which tax or exempt from taxation such class of property or franchise in such manner as it determines; and (6)(8) the Legislature may provide that livestock shall constitute a separate and distinct class of property for purposes of taxation and may further provide for reciprocal and proportionate taxation of livestock located in this state for only part of a year. Each actual property tax rate levied for a governmental subdivision shall be the same for all classes of taxed property and franchises. Taxes uniform as to class of property or the ownership or use thereof may be levied by valuation or otherwise upon classes of intangible property as the Legislature may determine, and such intangible property held in trust or otherwise for the purpose of funding pension, profit-sharing, or other employee benefit plans as defined by the Legislature may be declared exempt from taxation. Taxes other than property taxes may be authorized by law. Existing revenue laws shall continue in effect until changed by the Legislature.

VIII-14 (1) Beginning January 1, 2025, the maximum amount of any ad valorem tax on real property shall not exceed one and one-half percent of the full cash value of such property. Such tax shall be collected by the counties and apportioned as prescribed by the Legislature to the political subdivisions within the counties.

(2) The limitation provided for in subsection (1) of this section shall not apply to ad valorem taxes or special assessments to pay the interest and redemption charges on any of the following:

- (a) Bonded indebtedness approved by the voters prior to January 1, 2025;
- (b) Bonded indebtedness for the acquisition or improvement of real property approved on or after January 1, 2025, by two-thirds of the votes cast by the voters voting on the proposition; or
- (c) Bonded indebtedness incurred by a school district or community college area for the construction, reconstruction, rehabilitation, or

replacement of school or community college facilities, including the furnishing and equipping of such facilities, or the acquisition or lease of real property for such facilities, approved on or after January 1, 2025, by fifty-five percent of the votes cast by the voters voting on the proposition. This subdivision shall apply only if the proposition approved by the voters and resulting in the bonded indebtedness includes all of the following accountability requirements:

(i) A requirement that the proceeds from the sale of the bonds be used only for the purposes specified in this subdivision;

(ii) A list of the specific school or community college facility projects to be funded and a requirement that the school board or community college board of governors conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed; and

(iii) A requirement that the school board or community college board of governors conduct an annual independent financial audit of the proceeds from the sale of the bonds until all of those proceeds have been expended for the applicable school or community college facility project.

(3)(a) For purposes of this section, full cash value means the county assessor's valuation of real property for 2025 or, thereafter, the appraised value of real property when purchased, when newly constructed, or when a change in ownership has occurred after the 2025 assessment.

(b) Full cash value shall be adjusted from year to year by the inflationary rate, not to exceed two percent for any given year, or the deflationary rate, if applicable, as shown in the consumer price index or comparable data for the area subject to taxation, and may also be reduced to reflect substantial damage, destruction, or other factors causing a decline in value.

(4) Subject to applicable procedures and definitions as provided by statute, an individual who is over fifty-five years of age, severely disabled, or a victim of a natural disaster may transfer the full cash value of the individual's primary residence to a replacement primary residence located in this state so long as the replacement primary residence:

(a) Is similar in size, utility, and function to the original primary residence;

(b) Has a fair market value that is comparable to the fair market value of the original primary residence; and

(c) Is purchased or newly constructed by such individual within two years after the sale of the original primary residence.

(5) For purposes of subsection (3) of this section, the term "newly constructed" does not include the construction, installation, removal, or modification of any portion or structural component of an existing building or structure if the construction, installation, removal, or modification is for the purpose of making the building more accessible to, or more usable by, a disabled person.

(6) For purposes of subsection (3) of this section, the term "change in ownership" does not include the acquisition of real property as a replacement for comparable property if the person acquiring the real property has been displaced from the property replaced by eminent domain proceedings, by acquisition by a public entity, or by governmental action that has resulted in a judgment of inverse condemnation. The real property

acquired shall be deemed comparable to the property replaced if it is similar in size, utility, and function.

(7) For purposes of subsection (3) of this section, the terms "purchased" and "change in ownership" do not include the purchase or transfer of real property between spouses since January 1, 2025, including, but not limited to, all of the following:

(a) Transfers to a trustee for the beneficial use of a spouse, or the surviving spouse of a deceased transferor, or by a trustee of such a trust to the spouse of the trustor;

(b) Transfers to a spouse that take effect upon the death of a spouse;

(c) Transfers to a spouse or former spouse in connection with a property settlement agreement or decree of dissolution of a marriage or legal separation;

(d) The creation, transfer, or termination, solely between spouses, of any co-owner's interest; or

(e) The distribution of a legal entity's property to a spouse or former spouse in exchange for the interest of the spouse in the legal entity in connection with a property settlement agreement or a decree of dissolution of a marriage or legal separation.

(8)(a) For purposes of subsection (3) of this section, the terms "purchased" and "change in ownership" do not include the purchase or transfer of the principal residence of the transferor in the case of a purchase or transfer between parents and their children, as defined by the Legislature, and the purchase or transfer of the first one million dollars of the full cash value of all other real property between parents and their children, as defined by the Legislature. This subdivision applies to both voluntary transfers and transfers resulting from a court order or judicial decree.

(b) The exclusion established by subdivision (8)(a) of this section also applies to a purchase or transfer of real property between grandparents and their grandchildren, as defined by the Legislature, if the purchase or transfer otherwise qualifies under subdivision (8)(a) of this section and if all of the parents of the grandchildren, who qualify as children of the grandparents, are deceased as of the date of the purchase or transfer.

(9)(a) The full cash value of qualified contaminated property may be transferred to a replacement property that is acquired or newly constructed as a replacement for the qualified contaminated property, if the replacement real property has a fair market value that is comparable to the fair market value of the qualified contaminated property if that property were not contaminated. This subdivision applies only to replacement property that is acquired or newly constructed within five years after ownership in the qualified contaminated property is sold or otherwise transferred.

(b) If the remediation of the environmental problems on qualified contaminated property requires the destruction of, or results in substantial damage to, a structure located on that property, the term "new construction" does not include the repair of a substantially damaged structure, or the construction of a structure replacing a destroyed structure on the qualified contaminated property, that is performed after the remediation of the environmental problems on that property, provided that the repaired or replacement structure is similar in size, utility, and function to the original structure.

(c) For purposes of this subsection, the term "qualified contaminated property" means residential or nonresidential real property that:

(i) In the case of residential real property, is rendered uninhabitable, and in the case of nonresidential real property, is rendered unusable, as the result of either environmental problems, in the nature of and including, but not limited to, the presence of toxic or hazardous materials, or the remediation of those environmental problems, except where the existence of the environmental problems was known to the owner, or to a related individual or entity as described in subdivision (9)(d) of this section, at the time the real property was acquired or constructed. For purposes of this subdivision, residential real property is uninhabitable if that property, as a result of health hazards caused by or associated with the environmental problems, is unfit for human habitation, and nonresidential real property is unusable if that property, as a result of health hazards caused by or associated with the environmental problems, is unhealthy and unsuitable for occupancy;

(ii) Is located on a site that has been designated as a toxic or environmental hazard or as an environmental cleanup site by an agency of the State of Nebraska or the federal government;

(iii) Has not been rendered uninhabitable or unusable, as described in subdivision (9)(c)(i) of this section, by any act or omission in which an owner of that real property participated or acquiesced.

(d) It shall be rebuttably presumed that an owner of the real property participated or acquiesced in an act or omission that rendered the real property uninhabitable or unusable, as applicable, if that owner is related to any individual or entity that committed that act or omission in any of the following ways:

(i) Is a spouse, parent, child, grandparent, grandchild, or sibling of that individual;

(ii) Is a corporate parent, subsidiary, or affiliate of that entity;

(iii) Is an owner of, or has control of, that entity; or

(iv) Is owned or controlled by that entity.

(e) If the presumption in subdivision (9)(d) of this section is not overcome, the owner shall not receive the relief provided for in subdivision (9)(a) or (b) of this section. The presumption may be overcome by presentation of satisfactory evidence to the county assessor.

Sec. 2. The proposed amendment shall be submitted to the electors in the manner prescribed by the Constitution of Nebraska, Article XVI, section 1, with the following ballot language:

A constitutional amendment to impose a limit on ad valorem taxes for real property, provide a new method of valuing real property for tax purposes, provide certain exceptions, and eliminate conflicting constitutional provisions.

For

Against.

MOTION(S) - Print in Journal

Senator Linehan filed the following motion to LB1:

MO29

Refer from the Government, Military and Veterans Affairs Committee pursuant to Rule 6, Sec. 2.

Senator M. Cavanaugh filed the following motion to LB2:
[MO24](#)
Recommit to the Appropriations Committee.

Senator Conrad filed the following motion to LB2:
[MO25](#)
Recommit to the Appropriations Committee.

Senator Conrad filed the following motion to LB2:
[MO26](#)
Recommit to the Appropriations Committee.

Senator Conrad filed the following motion to LB2:
[MO27](#)
Recommit to the Appropriations Committee.

Senator M. Cavanaugh filed the following motion to LB3:
[MO28](#)
Recommit to the Appropriations Committee.

Senator Conrad filed the following motion to LB3:
[MO30](#)
Recommit to the Appropriations Committee.

Senator Conrad filed the following motion to LB3:
[MO31](#)
Recommit to the Appropriations Committee.

Senator Conrad filed the following motion to LB3:
[MO32](#)
Recommit to the Appropriations Committee.

NOTICE OF COMMITTEE HEARING(S)

Revenue
Room 1524 9:30 AM

Monday, July 29, 2024

LB7
LB8
LB9
LB10
LB11
LB12
LB14

Note: The Revenue Committee will break for lunch between 1:00 - 1:30 pm.
This hearing will operate under annotated committee guidelines.

(Signed) Lou Ann Linehan, Chairperson

UNANIMOUS CONSENT - Add Cointroducer(s)

Unanimous consent to add Senator(s) as cointroducer(s). No objections. So ordered.

Senator Hunt name added to LB20.

Senator Walz name added to LB9.

Senator Wishart name added to LB13.

Senator Wishart name added to LR3CA.

ADJOURNMENT

At 12:21 p.m., on a motion by Speaker Arch, the Legislature adjourned until 9:00 a.m., Monday, July 29, 2024.

Brandon Metzler
Clerk of the Legislature