

ONE HUNDRED NINTH LEGISLATURE

FIRST SESSION

LEGISLATIVE RESOLUTION 13CA

PROPOSED CONSTITUTIONAL AMENDMENT

Introduced by Hallstrom, 1; Clements, 2; Hardin, 48; Lippincott, 34;
Riepe, 12.

Read first time January 14, 2025

Committee: Revenue

1 THE MEMBERS OF THE ONE HUNDRED NINTH LEGISLATURE OF NEBRASKA, FIRST
2 SESSION, RESOLVE THAT:

3 **Section 1.** At the general election in November 2026, the following
4 proposed amendment to the Constitution of Nebraska shall be submitted to
5 the electors of the State of Nebraska for approval or rejection:

6 To add a new section 1C to Article VIII:

7 **VIII-1C** The state and any political subdivision thereof shall be
8 prohibited from levying an inheritance tax.

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

12 A constitutional amendment to prohibit the levying of an inheritance
13 tax by the state or any political subdivision thereof.

14 For

15 Against.