

**ONE HUNDRED EIGHTH LEGISLATURE - SECOND SESSION - 2024**  
**COMMITTEE STATEMENT**  
**LB1151**

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**Hearing Date:** Friday February 23, 2024  
**Committee On:** Revenue  
**Introducer:** Dover  
**One Liner:** Define the term occupy for purposes of homestead exemptions

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

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**Vote Results:**

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

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**Testimony:**

**Proponents:**

Senator Robert Dover  
Jon Cannon  
Carter Thiele

**Representing:**

Opening Presenter  
NACO  
Lincoln Independent Business Association

**Opponents:**

**Representing:**

**Neutral:**

**Representing:**

\* ADA Accommodation Written Testimony

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**Summary of purpose and/or changes:**

LB 1151 adds a definition of occupy to the homestead exemption provisions found within Neb. Rev. Stats. and harmonizes various provisions accordingly.

Section 1. Amends Neb. Rev. Stat. § 77-3501 to harmonize provisions with the Act.

Section 2. Creates a new definition statute that provides a definition for occupy for homestead exemption provisions found within the Neb. Rev. Stats.

Section 3. Amends Neb. Rev. Stat. § 77-3511 to harmonize provisions with the Act.

Section 4. Amends Neb. Rev. Stat. § 77-3517 to harmonize provisions with the Act.

Section 5. Amends Neb. Rev. Stat. § 77-3521 to harmonize provisions with the Act.

Section 6. Amends Neb. Rev. Stat. § 77-3522 to harmonize provisions with the Act.

Section 7. Amends Neb. Rev. Stat. § 77-3523 to harmonize provisions with the Act.

Section 8. Amends Neb. Rev. Stat. § 77-3529 to harmonize provisions with the Act.

Section 9. Amends Neb. Rev. Stat. § 77-4212 to harmonize provisions with the Act.



Section 10. Repeals the original sections of the Neb. Rev. Stats. shown in the sections above.

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Lou Ann Linehan, Chairperson

