



Hundredth Legislature - Second Session - 2008
Introducer's Statement of Intent
LR 220 CA

Chairperson: Ray Janssen
Committee: Revenue
Date of Hearing: February 13, 2008

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

In order to address the concerns of thousands of Nebraskans across the state about the increasing level of property taxes on residential property, LR 220CA would amend the Nebraska Constitution, Article VIII, Section 1 to give the Legislature the authority to treat residential property as a separate and distinct class of property for taxation purposes.

While residential property could be treated differently from commercial or agricultural property for such tax purposes, it would still be treated uniformly within the residential property class.

In order that the Legislature may implement legislation that would provide meaningful tax relief to residential property owners, this amendment is necessary to insure that the Legislature does not violate the uniformity clause of the Nebraska Constitution which requires that taxes shall be levied by valuation uniformly and proportionately upon all real property except as is otherwise permitted by the Constitution.

Principal Introducer: _____
Senator Gail F. Kopplin