

**ONE HUNDRED FIRST LEGISLATURE - SECOND SESSION - 2010**  
**COMMITTEE STATEMENT**  
**LB687**

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**Hearing Date:** Wednesday January 20, 2010  
**Committee On:** Judiciary  
**Introducer:** Wightman  
**One Liner:** Change amounts of homestead allowance, exempt property, and family allowance for decedents' estates

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

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**Vote Results:**

**Aye:** 8 Senators Ashford, Christensen, Coash, Council, Lathrop, Lautenbaugh, McGill, Rogert  
**Nay:**  
**Absent:**  
**Present Not Voting:**

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**Proponents:** Sen. John Wightman  
**Representing:** Introducer

**Opponents:**  
**Representing:**

**Neutral:**  
**Representing:**

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

LB 687 would change the amount of money exempted from an estate that is provided to the spouse and or child of a decedent leaving an estate beginning January 1, 2011 in the following instances:

1. A surviving spouse of a Nebraska resident would be entitled to a homestead allowance of \$20,000 upon the resident's death and \$7,500 up to January 1, 2011. If the Nebraska resident dies leaving no surviving spouse, each minor child and each dependent child of the deceased resident is entitled to a share of the \$20,000 that was available to the surviving spouse if such spouse existed with the amount being divided by the number of minor and dependent children. (30-2322)
2. The surviving spouse of a Nebraska resident would be entitled to exempt personal property valued up to \$5,000 from the estate for a Nebraska resident who dies before January 1, 2011 and \$12,500 for a resident who dies on or after January 1, 2011. (30-2323)
3. The personal representative of an estate may provide a family allowance in a lump sum not to exceed \$9,000 to the family of a decedent who dies on or before January 1, 2011 and \$20,000 for a decedent who dies on or after January 1, 2011. The \$9,000 and \$20,000 amount can be divided into a monthly amount that would arrive at the \$9,000 and \$20,000 totals. (30-2325)

The introducer is attempting to provide for an increase in the homestead allowance, exempt property allowance and family allowance, as these amounts have not been increased since 1980.

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Brad Ashford, Chairperson