

One Hundred Seventh Legislature - Second Session - 2022

Introducer's Statement of Intent

LR281CA

Chairperson: Senator Lou Ann Linehan

Committee: Revenue

Date of Hearing: February 03, 2022

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

The purpose of LR281CA is to offer a proposed amendment to the Constitution of Nebraska:

- to allow that the Legislature to treat commercial real property as a separate and distinct class of property for purposes of property taxes; and
- that the Legislature may provide for a different method of taxing commercial real property with results in values that are not uniform and proportionate with all other real property but results in values that are uniform and proportionate upon all commercial real property.

This proposed amendment would be submitted to the voters at the general election in November 2022.

Principal Introducer: _____

Senator Dave Murman