

**One Hundred Eighth Legislature - First Session - 2023**

**Introducer's Statement of Intent**

**LB154**

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**Chairperson: Senator Lou Ann Linehan**

**Committee: Revenue**

**Date of Hearing: January 27, 2023**

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

LB154 requires the mailing of the notice of publication of tax sale deeds to the owner of record to ensure a better chance at providing notice. The bill is based upon Judge Cassel's concurrence in HBI, LLC v Barnette, 305 Neb. 457 (2020), 482.

**Principal Introducer:** \_\_\_\_\_

**Senator Wendy DeBoer**