

LEGISLATURE OF NEBRASKA
ONE HUNDRED FIFTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 607

Introduced by Kintner, 2; McDonnell, 5.

Read first time January 18, 2017

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
- 2 77-3506, Revised Statutes Cumulative Supplement, 2016; to provide a
- 3 homestead exemption for certain first responders as prescribed; and
- 4 to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-3506, Revised Statutes Cumulative Supplement,
2 2016, is amended to read:

3 77-3506 (1) All homesteads in this state shall be assessed for
4 taxation the same as other property, except that there shall be exempt
5 from taxation, on any homestead described in subsection (2) of this
6 section, one hundred percent of the exempt amount.

7 (2) The exemption described in subsection (1) of this section shall
8 apply to homesteads of:

9 (a) A veteran who was discharged or otherwise separated with a
10 characterization of honorable or general (under honorable conditions),
11 who is drawing compensation from the United States Department of Veterans
12 Affairs because of one hundred percent service-connected disability, and
13 who is not eligible for total exemption under sections 77-3526 to
14 77-3528, an unremarried surviving spouse of such a veteran, or a
15 surviving spouse of such a veteran who remarries after attaining the age
16 of fifty-seven years;

17 (b) An unremarried surviving spouse of any veteran, including a
18 veteran other than a veteran described in section 80-401.01, who was
19 discharged or otherwise separated with a characterization of honorable or
20 general (under honorable conditions) and who died because of a service-
21 connected disability or a surviving spouse of such a veteran who
22 remarries after attaining the age of fifty-seven years;~~and~~

23 (c) An unremarried surviving spouse of a serviceman or servicewoman,
24 including a veteran other than a veteran described in section 80-401.01,
25 whose death while on active duty was service-connected or a surviving
26 spouse of such a serviceman or servicewoman who remarries after attaining
27 the age of fifty-seven years; and -

28 (d) A first responder as defined in section 48-101.01 who is drawing
29 compensation from the state or a political subdivision or is receiving
30 workers' compensation benefits because of a one hundred percent
31 disability received in the line of duty.

1 (3) Application for exemption under subdivision (2)(a), (b), or (c)
2 of this section shall include certification of the status set forth in
3 the applicable subdivision ~~subsection (2) of this section~~ from the United
4 States Department of Veterans Affairs.

5 Sec. 2. Original section 77-3506, Revised Statutes Cumulative
6 Supplement, 2016, is repealed.