

LEGISLATURE OF NEBRASKA
ONE HUNDRED SIXTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 952

Introduced by Wishart, 27; Brewer, 43.

Read first time January 13, 2020

Committee: Revenue

1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
2 77-3508, Revised Statutes Supplement, 2019; to provide for a new
3 homestead exemption as prescribed; and to repeal the original
4 section.

5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-3508, Revised Statutes Supplement, 2019, is
2 amended to read:

3 77-3508 (1)(a) All homesteads in this state shall be assessed for
4 taxation the same as other property, except that:

5 (i) A homestead described in subdivision (b)(i), (ii), (iii), or
6 (iv) of this subsection shall receive an exemption from taxation which
7 shall be equal to the exempt amount, as limited by section 77-3506.03,
8 multiplied by the applicable percentage from subsection (2) of this
9 section. Such percentage there shall be exempt from taxation, on any
10 homestead described in subdivision (b) of this subsection, a percentage
11 of the exempt amount as limited by section 77-3506.03. The exemption
12 shall be based on the household income of the a claimant; and pursuant to
13 subsections (2) through (4) of this section.

14 (ii) A homestead described in subdivision (b)(v) of this subsection
15 shall receive an exemption from taxation which shall be determined as
16 follows:

17 (A) The exempt amount, as limited by section 77-3506.03, shall be
18 multiplied by the applicable percentage from subsection (2) of this
19 section. Such percentage shall be based on the household income of the
20 claimant; and

21 (B) The amount determined under subdivision (a)(ii)(A) of this
22 subsection shall then be multiplied by the applicable percentage from
23 subsection (3) of this section. Such percentage shall be based on the
24 disability percentage of the claimant.

25 (b) The exemption described in subdivision (a) of this subsection
26 shall apply to homesteads of:

27 (i) Veterans as defined in section 80-401.01 who were discharged or
28 otherwise separated with a characterization of honorable or general
29 (under honorable conditions) and who are totally disabled by a non-
30 service-connected accident or illness;

31 (ii) Individuals who have a permanent physical disability and have

1 lost all mobility so as to preclude locomotion without the use of a
2 mechanical aid or a prosthetic device as defined in section 77-2704.09;

3 (iii) Individuals who have undergone amputation of both arms above
4 the elbow or who have a permanent partial disability of both arms in
5 excess of seventy-five percent; ~~and~~

6 (iv) Beginning January 1, 2015, individuals who have a developmental
7 disability as defined in section 83-1205; ~~and -~~

8 (v) Beginning January 1, 2021, veterans as defined in section
9 80-401.01 who were discharged or otherwise separated with a
10 characterization of honorable or general (under honorable conditions) and
11 who are fifty percent or more disabled, but less than totally disabled,
12 due to a non-service-connected accident or illness.

13 (c) Application for the exemption described in subdivision (a) of
14 this subsection shall include certification from a qualified medical
15 physician, physician assistant, or advanced practice registered nurse for
16 subdivisions (b)(i) through (b)(iii) of this subsection, certification
17 from the United States Department of Veterans Affairs affirming that the
18 homeowner is totally disabled due to a non-service-connected accident or
19 illness for subdivision (b)(i) of this subsection, or certification from
20 the Department of Health and Human Services for subdivision (b)(iv) of
21 this subsection, or certification from the United States Department of
22 Veterans Affairs affirming that the homeowner is disabled due to a non-
23 service-connected accident or illness and documenting the disability
24 percentage for subdivision (b)(v) of this subsection. Such certification
25 from a qualified medical physician, physician assistant, or advanced
26 practice registered nurse or from the Department of Health and Human
27 Services shall be made on forms prescribed by the Department of Revenue.
28 If an individual described in subdivision (b) (b)(i), (ii), (iii), or
29 (iv) of this subsection is granted a homestead exemption pursuant to this
30 section for any year, such individual shall not be required to submit the
31 certification required under this subdivision in succeeding years if no

1 change in medical condition has occurred, except that the county assessor
2 or the Tax Commissioner may request such certification to verify that no
3 change in medical condition has occurred.

4 ~~(2)(a) (2)~~ For 2014, for a married or closely related claimant as
5 described in subsection (1) of this section, the percentage of the exempt
6 amount for which the claimant shall be eligible shall be the percentage
7 in Column B which corresponds with the claimant's household income in
8 Column A in the table found in this subsection.

9	Column A	Column B
10	Household Income	Percentage
11	In Dollars	Of Relief
12	0 through 34,700	100
13	34,701 through 36,400	90
14	36,401 through 38,100	80
15	38,101 through 39,800	70
16	39,801 through 41,500	60
17	41,501 through 43,200	50
18	43,201 through 44,900	40
19	44,901 through 46,600	30
20	46,601 through 48,300	20
21	48,301 through 50,000	10
22	50,001 and over	0

23 ~~(b) (3)~~ For 2014, for a single claimant as described in subsection
24 (1) of this section, the percentage of the exempt amount for which the
25 claimant shall be eligible shall be the percentage in Column B which
26 corresponds with the claimant's household income in Column A in the table
27 found in this subsection.

28	Column A	Column B
29	Household Income	Percentage
30	In Dollars	Of Relief

1	0 through 30,300	100
2	30,301 through 31,700	90
3	31,701 through 33,100	80
4	33,101 through 34,500	70
5	34,501 through 35,900	60
6	35,901 through 37,300	50
7	37,301 through 38,700	40
8	38,701 through 40,100	30
9	40,101 through 41,500	20
10	41,501 through 42,900	10
11	42,901 and over	0

12 (c) ~~(4)~~ For exemption applications filed in calendar years 2015
13 through 2017, the income eligibility amounts in subdivisions (2)(a) and
14 (b) subsections (2) and (3) of this section shall be adjusted by the
15 percentage determined pursuant to the provisions of section 1(f) of the
16 Internal Revenue Code of 1986, as it existed prior to December 22, 2017.
17 For exemption applications filed in calendar year 2018 and each calendar
18 year thereafter, the income eligibility amounts in subdivisions (2)(a)
19 and (b) subsections (2) and (3) of this section shall be adjusted by the
20 percentage change in the Consumer Price Index for All Urban Consumers
21 published by the federal Bureau of Labor Statistics from the twelve
22 months ending on August 31, 2016, to the twelve months ending on August
23 31 of the year preceding the applicable calendar year. The income
24 eligibility amounts shall be adjusted for cumulative inflation since
25 2014. If any amount is not a multiple of one hundred dollars, the amount
26 shall be rounded to the next lower multiple of one hundred dollars.

27 (3) For a claimant described in subdivision (1)(b)(v) of this
28 section, the amount determined under subsection (2) of this section shall
29 be multiplied by the percentage in Column B which corresponds with the
30 claimant's disability percentage in Column A in the table found in this
31 subsection.

<u>Column A</u>	<u>Column B</u>
<u>Disability Percentage</u>	<u>Percentage To Apply To</u>
<u>Of Claimant</u>	<u>Amount From Subsection (2)</u>
<u>At least 95% disabled</u>	<u>95</u>
<u>At least 90% but less than 95% disabled</u>	<u>90</u>
<u>At least 85% but less than 90% disabled</u>	<u>85</u>
<u>At least 80% but less than 85% disabled</u>	<u>80</u>
<u>At least 75% but less than 80% disabled</u>	<u>75</u>
<u>At least 70% but less than 75% disabled</u>	<u>70</u>
<u>At least 65% but less than 70% disabled</u>	<u>65</u>
<u>At least 60% but less than 65% disabled</u>	<u>60</u>
<u>At least 55% but less than 60% disabled</u>	<u>55</u>
<u>At least 50% but less than 55% disabled</u>	<u>50</u>

14 Sec. 2. Original section 77-3508, Revised Statutes Supplement,
15 2019, is repealed.