

One Hundred Sixth Legislature - Second Session - 2020

Introducer's Statement of Intent

LB841

Chairperson: Senator Lou Ann Linehan

Committee: Revenue

Date of Hearing: January 24, 2020

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

Under the Nebraska Homestead Exemption, certain categories of disabled veterans, their spouses, and permanently disabled individuals are eligible for a partial or total property tax exemption.

The statute requires with the initial application a certification of disability status from the Department of Veterans Affairs, a physician, or the Department of Health and Human Services, whichever applies; and provides that additional certification shall not be required if no change in status has occurred. However, the statute does provide that the county assessor or Tax Commissioner may request additional certification to verify that no change in status has occurred.

LB841 strikes this provision to prevent permanently disabled veterans and individuals from being required to recertify their disability status each year for the Homestead Exemption.

Principal Introducer: _____

Senator Sue Crawford