THE MEMBERS OF THE ONE HUNDRED SEVENTH LEGISLATURE OF NEBRASKA,
FIRST SESSION, RESOLVE THAT:

Section 1. At the general election in November 2022, the following
proposed amendment to the Constitution of Nebraska shall be submitted to
the electors of the State of Nebraska for approval or rejection:

To amend Article IV, section 28, and Article VIII, sections 1, 1A,
1B, 2, 2A, 3, 4, 5, 6, 7, 10, 11, 12, and 13, and add a new section 14 to
Article VIII:

IV-28 Until January 1, 2025 By January 1, 1997, there shall be a Tax
Equalization and Review Commission. The members of the commission shall
be appointed by the Governor as provided by law. The commission shall
have power to review and equalize assessments of property for taxation
within the state and shall have such other powers and perform such other
duties as the Legislature may provide. The terms of office and
compensation of members of the commission shall be as provided by law.

A Tax Commissioner shall be appointed by the Governor with the
approval of the Legislature. The Tax Commissioner may have jurisdiction
over the administration of the revenue laws of the state and such other
duties and powers as provided by law. The Tax Commissioner shall serve at
the pleasure of the Governor.

VIII-1 (1) The necessary revenue of the state and its governmental
subdivisions shall be raised by taxation in such manner as the
Legislature may direct. Notwithstanding Article I, section 16, Article
III, section 18, or Article VIII, section 4, of this Constitution or any other provision of this Constitution to the contrary and subject to subsection (2) of this section: (a) Taxes shall be levied by valuation uniformly and proportionately upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this Constitution; (b) tangible personal property, as defined by the Legislature, not exempted by this Constitution or by legislation, shall all be taxed at depreciated cost using the same depreciation method with reasonable class lives, as determined by the Legislature, or shall all be taxed by valuation uniformly and proportionately; (c) the Legislature may provide for a different method of taxing motor vehicles and may also establish a separate class of motor vehicles consisting of those owned and held for resale by motor vehicle dealers which shall be taxed in the manner and to the extent provided by the Legislature and may also establish a separate class for trucks, trailers, semitrailers, truck-tractors, or combinations thereof, consisting of those owned by residents and nonresidents of this state, and operating in interstate commerce, and may provide reciprocal and proportionate taxation of such vehicles. The tax proceeds from motor vehicles taxed in each county shall be allocated to the county and the cities, villages, and school districts of such county; (d) the Legislature may provide that agricultural land and horticultural land, as defined by the Legislature, shall constitute a separate and distinct class of property for purposes of taxation and may provide for a different method of taxing agricultural land and horticultural land which results in values that are not uniform and proportionate with all other real property and franchises but which results in values that are uniform and proportionate upon all property within the class of agricultural land and horticultural land; (e) the Legislature may enact laws to provide that the value of land actively devoted to agricultural or horticultural use shall for property tax purposes be that value which such land has for
agricultural or horticultural use without regard to any value which such
land might have for other purposes or uses; (f) (6) the Legislature may
prescribe standards and methods for the determination of the value of
real property at uniform and proportionate values; (g) (7) in furtherance
of the purposes for which such a law of the United States has been
adopted, whenever there exists a law of the United States which is
intended to protect a specifically designated type, use, user, or owner
of property or franchise from discriminatory state or local taxation,
such property or franchise shall constitute a separate class of property
or franchise under the laws of the State of Nebraska, and such property
or franchise may not be taken into consideration in determining whether
taxes are levied by valuation uniformly or proportionately upon any
property or franchise, and the Legislature may enact laws which
statutorily recognize such class and which tax or exempt from taxation
such class of property or franchise in such manner as it determines; and
(h) (8) the Legislature may provide that livestock shall constitute a
separate and distinct class of property for purposes of taxation and may
further provide for reciprocal and proportionate taxation of livestock
located in this state for only part of a year. Each actual property tax
rate levied for a governmental subdivision shall be the same for all
classes of taxed property and franchises. Taxes uniform as to class of
property or the ownership or use thereof may be levied by valuation or
otherwise upon classes of intangible property as the Legislature may
determine, and such intangible property held in trust or otherwise for
the purpose of funding pension, profit-sharing, or other employee benefit
plans as defined by the Legislature may be declared exempt from taxation.
Taxes other than property taxes may be authorized by law. Existing
revenue laws shall continue in effect until changed by the Legislature.

(2) This section is superseded by Article VIII, section 14, of this
Constitution and shall only apply with respect to taxes imposed prior to
January 1, 2024.
VIII-1A (1) The state shall be prohibited from levying a property tax for state purposes.

(2) This section is superseded by Article VIII, section 14, of this Constitution and shall only apply with respect to taxes imposed prior to January 1, 2024.

VIII-1B (1) When an income tax is adopted by the Legislature, the Legislature may adopt an income tax law based upon the laws of the United States.

(2) This section is superseded by Article VIII, section 14, of this Constitution and shall only apply with respect to taxes imposed prior to January 1, 2024.

VIII-2 (1) Notwithstanding Article I, section 16, Article III, section 18, or Article VIII, section 1 or 4, of this Constitution or any other provision of this Constitution to the contrary and subject to subsection (2) of this section: 

(a) (1) The property of the state and its governmental subdivisions shall constitute a separate class of property and shall be exempt from taxation to the extent such property is used by the state or governmental subdivision for public purposes authorized to the state or governmental subdivision by this Constitution or the Legislature. To the extent such property is not used for the authorized public purposes, the Legislature may classify such property, exempt such classes, and impose or authorize some or all of such property to be subject to property taxes or payments in lieu of property taxes except as provided by law; 

(b) (2) the Legislature by general law may classify and exempt from taxation property owned by and used exclusively for agricultural and horticultural societies and property owned and used exclusively for educational, religious, charitable, or cemetery purposes, when such property is not owned or used for financial gain or profit to either the owner or user; 

(c) (3) household goods and personal effects, as defined by law, may be exempted from taxation in whole or in part, as may be provided by general law, and the Legislature may prescribe a
formula for the determination of value of household goods and personal

effects; (d) (4) the Legislature by general law may provide that the

increased value of land by reason of shade or ornamental trees planted

along the highway shall not be taken into account in the assessment of

such land; (e) (5) the Legislature, by general law and upon any terms,

conditions, and restrictions it prescribes, may provide that the

increased value of real property resulting from improvements designed

primarily for energy conservation may be exempt from taxation; (f) (6)

the value of a home substantially contributed by the United States

Department of Veterans Affairs for a paraplegic veteran or multiple

amputee shall be exempt from taxation during the life of such veteran or

until the death or remarriage of his or her surviving spouse; (g) (7) the

Legislature may exempt from an intangible property tax life insurance and

life insurance annuity contracts and any payment connected therewith and

any right to pension or retirement payments; (h) (8) the Legislature may

exempt inventory from taxation; (i) (9) the Legislature may define and

classify personal property in such manner as it sees fit, whether by

type, use, user, or owner, and may exempt any such class or classes of

property from taxation if such exemption is reasonable or may exempt all

personal property from taxation; (j) (10) no property shall be exempt

from taxation except as permitted by or as provided in this Constitution;

(k) (11) the Legislature may by general law provide that a portion of the

value of any residence actually occupied as a homestead by any

classification of owners as determined by the Legislature shall be exempt

from taxation; and (l) (12) the Legislature may by general law, and upon

any terms, conditions, and restrictions it prescribes, provide that the

increased value of real property resulting from improvements designed

primarily for the purpose of renovating, rehabilitating, or preserving

historically significant real property may be, in whole or in part,

exempt from taxation.

(2) This section is superseded by Article VIII, section 14, of this
Constitution and shall only apply with respect to taxes imposed prior to January 1, 2024.

VIII-2A (1) The Legislature may establish bonded and licensed warehouses or storage areas for goods, wares and merchandise in transit in the state which are intended for and which are shipped to final destinations outside this state upon leaving such warehouses or storage areas, and may exempt such goods, wares and merchandise from ad valorem taxation while in such storage areas.

(2) This section is superseded by Article VIII, section 14, of this Constitution and shall only apply with respect to taxes imposed prior to January 1, 2024.

VIII-3 (1) The right of redemption from all sales of real estate, for the non-payment of taxes or special assessments of any character whatever, shall exist in favor of owners and persons interested in such real estate, for a period of not less than two years from such sales thereof. Provided, that occupants shall in all cases be served with personal notice before the time of redemption expires.

(2) This section is superseded by Article VIII, section 14, of this Constitution and shall only apply with respect to taxes imposed prior to January 1, 2024.

VIII-4 (1) Except as to tax and assessment charges against real property remaining delinquent and unpaid for a period of fifteen years or longer, the Legislature shall have no power to release or discharge any county, city, township, town, or district whatever, or the inhabitants thereof, or any corporation, or the property therein, from their or its proportionate share of taxes to be levied for state purposes, or due any municipal corporation, nor shall commutation for such taxes be authorized in any form whatever; Provided, that the Legislature may provide by law for the payment or cancellation of taxes or assessments against real estate remaining unpaid against real estate owned or acquired by the state or its governmental subdivisions.
(2) This section is superseded by Article VIII, section 14, of this Constitution and shall only apply with respect to taxes imposed prior to January 1, 2024.

VIII-5 (1) County authorities shall never assess taxes the aggregate of which shall exceed fifty cents per one hundred dollars of taxable value as determined by the assessment rolls, except for the payment of indebtedness existing at the adoption hereof, unless authorized by a vote of the people of the county.

(2) This section is superseded by Article VIII, section 14, of this Constitution and shall only apply with respect to taxes imposed prior to January 1, 2024.

VIII-6 (1) The Legislature may vest the corporate authorities of cities, towns and villages, with power to make local improvements, including facilities for providing off-street parking for vehicles, by special assessments or by special taxation of property benefited, and to redetermine and reallocate from time to time the benefits arising from the acquisition of such off-street parking facilities, and the Legislature may vest the corporate authorities of cities and villages with power to levy special assessments for the maintenance, repair and reconstruction of such off-street parking facilities. For all other corporate purposes, all municipal corporations may be vested with authority to assess and collect taxes, but such taxes shall be uniform in respect to persons and property within the jurisdiction of the body imposing the same, except that cities and villages may be empowered by the Legislature to assess and collect separate and additional taxes within off-street parking districts created by and within any city or village on such terms as the Legislature may prescribe.

(2) This section is superseded by Article VIII, section 14, of this Constitution and shall only apply with respect to taxes imposed prior to January 1, 2024.

VIII-7 (1) Private property shall not be liable to be taken or sold...
for the payment of the corporate debts of municipal corporations. The Legislature shall not impose taxes upon municipal corporations, or the inhabitants or property thereof, for corporate purposes.

(2) This section is superseded by Article VIII, section 14, of this Constitution and shall only apply with respect to taxes imposed prior to January 1, 2024.

VIII-10 (1) Notwithstanding the other provisions of Article VIII and subject to subsection (2) of this section, the Legislature is authorized to substitute a basis other than valuation for taxes upon grain and seed produced or handled in this state. Existing revenue laws not inconsistent with the Constitution shall continue in effect until changed by the Legislature.

(2) This section is superseded by Article VIII, section 14, of this Constitution and shall only apply with respect to taxes imposed prior to January 1, 2024.

VIII-11 (1) Subject to subsection (3) of this section, every public corporation and political subdivision organized primarily to provide electricity or irrigation and electricity shall annually make the same payments in lieu of taxes as it made in 1957, which payments shall be allocated in the same proportion to the same public bodies or their successors as they were in 1957.

(2) Subject to subsection (3) of this section, the Legislature may require each such public corporation to pay to the treasurer of any county in which may be located any incorporated city or village, within the limits of which such public corporation sells electricity at retail, a sum equivalent to five (5) per cent of the annual gross revenue of such public corporation derived from retail sales of electricity within such city or village, less an amount equivalent to the 1957 payments in lieu of taxes made by such public corporation with respect to property or operations in any such city or village. The payments in lieu of tax as made in 1957, together with any payments made
as authorized in this section shall be in lieu of all other taxes, payments in lieu of taxes, franchise payments, occupation and excise taxes, but shall not be in lieu of motor vehicle licenses and wheel taxes, permit fees, gasoline tax and other such excise taxes or general sales taxes levied against the public generally. So much of such five (5) per cent as is in excess of an amount equivalent to the amount paid by such public corporation in lieu of taxes in 1957 shall be distributed in each year to the city or village, the school districts located in such city or village, the county in which such city or village is located, and the State of Nebraska, in the proportion that their respective property tax mill levies in each such year bear to the total of such mill levies.

(3) This section is superseded by Article VIII, section 14, of this Constitution, and the payments described in subsections (1) and (2) of this section shall not be required on or after January 1, 2024.

VIII-12 (1) Notwithstanding any other provision in the Constitution and subject to subsection (3) of this section, for the purpose of rehabilitating, acquiring, or redeveloping substandard and blighted property in a redevelopment project as determined by law, any city or village of the state may, notwithstanding any other provision in the Constitution, and without regard to charter limitations and restrictions, incur indebtedness, whether by bond, loans, notes, advance of money, or otherwise.

(2) Notwithstanding any other provision in the Constitution or a local charter and subject to subsection (3) of this section, such cities or villages may also pledge for and apply to the payment of the principal, interest, and any premium on such indebtedness all taxes levied by all taxing bodies on the assessed valuation of the property in the project area portion of a designated blighted and substandard area that is in excess of the assessed valuation of such property for the year prior to such rehabilitation, acquisition, or redevelopment. Cities and villages may pledge such taxes for a period not to exceed fifteen years,
except that the Legislature may allow cities and villages to pledge such
taxes for a period not to exceed twenty years if, due to a high rate of
unemployment combined with a high poverty rate as determined by law, more
than one-half of the property in the project area is designated as extremely blighted. When such indebtedness and the interest thereon have been paid in full, such property thereafter shall be taxed as is other property in the respective taxing jurisdictions and such taxes applied as all other taxes of the respective taxing bodies.

(3) Beginning January 1, 2024, cities and villages shall no longer have the power to incur indebtedness pursuant to subsection (1) of this section or to pledge taxes pursuant to subsection (2) of this section.

VIII-13 (1) Notwithstanding Article I, section 16, Article III, section 18, or Article VIII, section 1 or 4, of this Constitution or any other provision of this Constitution to the contrary and subject to subsection (2) of this section, amendments to Article VIII of this Constitution passed in 1992 shall be effective from and after January 1, 1992, and existing revenue laws and legislative acts passed in the regular legislative session of 1992, not inconsistent with this Constitution as amended, shall be considered ratified and confirmed by such amendments without the need for legislative reenactment of such laws.

(2) This section is superseded by Article VIII, section 14, of this Constitution and shall only apply with respect to taxes imposed prior to January 1, 2024.

VIII-14 (1) Notwithstanding any other provision of this Constitution to the contrary, effective January 1, 2024, the State of Nebraska and all political subdivisions of the state shall be prohibited from imposing a tax on personal income, a tax on corporate income, a tax on personal property, a tax on real property, a tax on an inheritance from a deceased person, a tax on the estate of a deceased person, and a tax on the retail sale of goods and services except as provided in subsection (2) of this
section. Any taxes described in this subsection that are imposed prior to January 1, 2024, may be collected through the end of calendar year 2024.

(2) The Legislature shall enact a consumption tax which shall apply to purchases of services and new goods, except for fuel. Such consumption tax shall begin no later than January 1, 2024. The Legislature may authorize political subdivisions of the state to enact their own consumption taxes upon such terms and conditions as the Legislature may provide.

Sec. 2. The proposed amendment shall be submitted to the electors in the manner prescribed by the Constitution of Nebraska, Article XVI, section 1, with the following ballot language:

A constitutional amendment to prohibit the state and all political subdivisions from imposing an income tax, a property tax, an inheritance tax, an estate tax, and a tax on retail sales of goods and services except for a consumption tax and to require the Legislature to enact a consumption tax.

For

Against.