

One Hundred Seventh Legislature - First Session - 2021

Introducer's Statement of Intent

LB214

Chairperson: Senator Lou Ann Linehan

Committee: Revenue

Date of Hearing: February 11, 2021

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

LB214 defines recreational land to mean land predominantly used or intended to be used for diversion, entertainment, and relaxation. Wasteland is defined to mean land that cannot be used economically and is not suitable for agricultural or horticultural purposes. For agricultural or horticultural valuation, primarily used is defined to mean that the use of the land is mainly for agricultural or horticultural purposes.

These are new definitions to clarify a land classification for assessment purposes.

Principal Introducer: _____

Senator Lou Ann Linehan