

One Hundred Seventh Legislature - Second Session - 2022

Introducer's Statement of Intent

LB784

Chairperson: Senator Lou Ann Linehan

Committee: Revenue

Date of Hearing: February 24, 2022

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

LB784 changes provisions with respect to the property tax exemption for hospitals. The bill establishes that hospitals seeking charitable tax status must permit licensed medical practitioners in the community to use hospital facilities unless good cause is shown.

In addition, LB784 accomplishes the following:

1. Sets property tax exemption for hospitals in proportion to the percentage of services provided gratuitously.
2. Requires hospitals to establish the percentage of services provided gratuitously by documenting gross revenue from the most recent fiscal year and an estimate of the value of services provided gratuitously during the year.
3. Designates the applicable county assessor as the recipient of the required documentation.

Principal Introducer: _____

Senator Mike Groene