

**ONE HUNDRED NINTH LEGISLATURE - FIRST SESSION - 2025**  
**COMMITTEE STATEMENT**  
**LB628**

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**Hearing Date:** Thursday February 20, 2025  
**Committee On:** Revenue  
**Introducer:** Dover  
**One Liner:** Adopt the Recreational Trail Easement Property Tax Exemption Act and change provisions relating to the filing of statements of recorded easements and property tax exemptions

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File

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**Vote Results:**  
**Aye:** 8 Senators von Gillern, Bostar, Dungan, Ibach, Jacobson, Kauth, Murman, Sorrentino  
**Nay:**  
**Absent:**  
**Present Not Voting:**

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**Testimony:**

**Proponents:**

Senator Robert Dover  
Jason Buss

Anna Allen  
Jason Brummels  
Kent McNeill  
Cait Dumas-Hein

**Opponents:**

**Neutral:**

Alex Duryea

**Representing:**

Opening Presenter  
Nebraska Trails Foundation, American Discovery Trail, Platte PEER Group  
City of Norfolk, Nebraska  
THOR (Trails Have Our Respect)  
International Mountain Bicycling Association  
Bike Walk Nebraska

**Representing:**

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Nebraska Game & Parks Commission

\* ADA Accommodation Written Testimony

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**Summary of purpose and/or changes:**

LB628 creates the "Recreational Trail Easement Property Tax Exemption Act" (Act). The Act awards a tax exemption to landowners who allow a perpetual easement for recreational trails. The amount of the exemption is based on the square footage of easement. The exemption could reduce the property tax liability to zero, but does not allow the exemption to carry any excess amount forward to subsequent years. The bill establishes that the Department of Revenue (Department) will be responsible for carrying out the Act, and outlines eligibility, the application process, and qualifications for issuance of tax exemption certificates. The bill has an operative date of January 1, 2026.



Section-by-Section Summary:

Section 1: Names the Act.

Section 2: States legislative findings and declarations.

Section 3: Defines terms for the Act.

Section 4: Provides for a property tax exemption of ten cents (\$.10) per square foot of perpetual recreation trail easement. Prohibits exemption carry-over into following years in the event the exemption exceeds the property tax liability.

Section 5: Outlines the qualifications to be eligible for the exemption under the Act. Easements must be perpetual, provide public access, and held by an eligible holder. Eligible holders must be committed to public health and wellness through recreational land use, to environmental conservation, and be able to oversee and manage the easement either independently or through accredited entity partnerships. The taxpayer must submit an application to the Department. Upon verification that all conditions are met, the Department shall issue the property tax exemption certificate.

Section 6: Creates a statute authorizing the Department to enact rules and regulations to carry out the Act.

Section 7: Amends section 76-214 to harmonize a provision relating to the filing of statements of recorded easements with the Act.

Section 8: Amends section 77-202 to harmonize a provision relating to property tax exemptions with the Act.

Section 9: Operative date.

Section 10: Repealer.

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R. Brad von Gillern, Chairperson

