

ONE HUNDRED NINTH LEGISLATURE - FIRST SESSION - 2025
COMMITTEE STATEMENT
LR13CA

Hearing Date: Wednesday March 12, 2025
Committee On: Revenue
Introducer: Hallstrom
One Liner: Constitutional amendment to prohibit the levying of an inheritance tax

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

Vote Results:

Aye:	7	Senators von Gillern, Bostar, Ibach, Jacobson, Kauth, Murman, Sorrentino
Nay:	1	Senator Dungan
Absent:		
Present Not Voting:		

Testimony:

Proponents:

Senator Bob Hallstrom
Doug Kagan
Susan Gumm
Jim Smith
Pierce F. Carpenter

Representing:

Opening Presenter
Nebraska Taxpayers for Freedom
Self
Platte Institute
Nebraska Taxpayers for Freedom

Opponents:

Jon Cannon
Wade Sluka
Lori Pirsch
Bill Tielke
Christa Yoakum
Rebecca Firestone
Randy Obermier
Shirley Niemeyer

Representing:

Nebraska Association of County Officials
Fillmore County Board of Supervisors
Douglas County
Holt County Board of Supervisors, Self
Lancaster County
OpenSky Policy Institute
York County
Self

Neutral:

Representing:

* ADA Accommodation Written Testimony

Summary of purpose and/or changes:

LR 13CA proposes to submit the question to voters of adding a provision to Neb. Const. Art. VIII to prohibit the state and any political subdivision thereof from levying an inheritance tax.



Section-by-Section Summary:

Section 1. Proposes to submit to the voters the question of creating a new section 1c to Neb. Const. Art. VIII to prohibit the state or any political subdivision thereof from levying an inheritance tax.

Section 2. Indicates that the amendment shall be submitted to the voters of Nebraska in accordance with the Nebraska Constitution and states the proposed ballot language for such ballot question on the proposed amendment.

R. Brad von Gillern, Chairperson

