

# **One Hundred Ninth Legislature - Second Session - 2026**

## **Introducer's Statement of Intent**

**LB990**

---

**Chairperson: Senator R. Brad von Gillern**

**Committee: Revenue**

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

This bill renames the School District Property Tax Relief Act as the Live Here, Thrive Here Act to reflect its refined approach to the distribution of property tax credits.

Beginning in tax year 2027, the bill limits eligibility for such credits to real property owned by Nebraska resident individuals as defined in state law.

This change is intended to prioritize the use of Nebraska tax resources for Nebraska residents, promote long-term community stability, and reinforce the state's commitment to individuals and families who live, work, and invest in Nebraska as their permanent home.

**Principal Introducer:** \_\_\_\_\_

**Senator Robert Dover**