

LEGISLATIVE BILL 990

Approved by the Governor May 4, 1971

Introduced by P. J. Morgan, 4th District

AN ACT relating to taxation; to define terms; to exempt certain classes of personal property from taxation; and to declare an emergency.
Be it enacted by the people of the State of Nebraska,

Section 1. As used in this act, unless the context otherwise requires:

(1) Paraplegic shall mean a veteran who is paralyzed in both legs such as to preclude locomotion without the aid of braces, crutches, canes or wheelchair;

(2) Multiple amputee shall mean a veteran who has undergone multiple amputation of both lower extremities such as to preclude locomotion without the aid of braces, crutches, canes, wheelchair, or artificial limbs, or who has undergone multiple amputation of both arms above the elbow; and

(3) Blind shall mean a veteran whose sight is so defective as to seriously limit his ability to engage in the ordinary vocations and activities of life.

Sec. 2. The following classes of personal property shall be exempt from taxation:

(1) A mobile home owned and occupied by a paraplegic, multiple amputee or blind honorably discharged veteran of the United States armed forces; and

(2) One motor vehicle owned and used for his personal transportation by a paraplegic, multiple amputee or blind honorably discharged veteran of the United States armed forces.

Sec. 3. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.