

LEGISLATIVE BILL 294

Approved by the Governor May 3, 1973

Introduced by Barnett, 26

AN ACT relating to revenue and taxation; to require payments in lieu of taxes with respect to certain hospitals as prescribed.
Be it enacted by the people of the State of Nebraska,

Section 1. Any political subdivision, tax-exempt corporation, or proprietorship acting with respect to any hospital and which provides office buildings or office space to tenants who shall be engaged in private enterprise shall charge such tenants a sufficient amount of rent so that a portion of the rent payments shall be in lieu of taxes. Such payments in lieu of taxes shall be paid to the county treasurer to be allocated to the taxing units within which the property is located so that each shall receive, as in lieu of tax payments, the same amount that it would have received from such leased property if it were not exempt from taxation.

Sec. 2. Space provided for supportive medical services to patients in hospitals shall be exempt from section 1 of this act.