

## LEGISLATIVE BILL 273

Approved by the Governor May 4, 1979

Introduced by Keyes, 3

AN ACT to amend sections 77-202.23 and 77-202.24, Reissue Revised Statutes of Nebraska, 1943, relating to revenue and taxation; to define a term; to change exemption provisions; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 77-202.23, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-202.23. As used in sections 77-202.23 and 77-202.24, 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~~

(1) Disabled person shall mean a veteran who has lost the use of or has undergone amputation of two or more extremities or has undergone amputation of one or more extremities and has lost the use of one or more extremities; and

~~(3)~~ (2) 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. That section 77-202.24, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-202.24. The following classes of personal property shall be exempt from taxation:

(1) A mobile home owned and occupied by a ~~paraplegic, multiple amputee~~ disabled or blind honorably discharged veteran of the United States armed forces whose disability or blindness is recognized by the Veterans Administration of the United States as service

connected; and

(2) One motor vehicle owned and used for his or her personal transportation by a ~~paraplegic~~ ~~--multiple~~ ~~amputee~~ disabled or blind honorably discharged veteran of the United States armed forces whose disability or blindness is recognized by the Veterans Administration of the United States as service connected.

Sec. 3. That original sections 77-202.23 and 77-202.24, Reissue Revised Statutes of Nebraska, 1943, are repealed.