

AMENDMENTS TO LB 1279

1 1. Insert the following new section:

2 "Section 1. Section 77-3504, Reissue Revised Statutes of
3 Nebraska, is amended to read:

4 77-3504. Household income means the total federal
5 adjusted gross income, as defined in the Internal Revenue Code,
6 plus (1) any Nebraska adjustments increasing the total federal
7 adjusted gross income, (2) any interest or dividends received by
8 the owner regarding obligations of the State of Nebraska or any
9 political subdivision, authority, commission, or instrumentality
10 thereof to the extent excluded in the computation of gross income
11 for federal income tax purposes, and (3) any social security or
12 railroad retirement benefit to the extent excluded in the
13 computation of gross income for federal income tax purposes, of the
14 claimant and spouse, and any additional owners who are natural
15 persons and who occupy the homestead, for the taxable year of the
16 claimant immediately prior to the year for which the claim for
17 exemption is made, less all medical expenses actually incurred and
18 paid by the claimant, his or her spouse, or any owner-occupant
19 which are in excess of four percent of household income calculated
20 prior to the deduction for medical expenses. For purposes of this
21 section, medical expenses means the costs of health insurance
22 premiums and the costs of goods and services purchased from a
23 person licensed under Chapter 71, article 1 or 47, or a facility
24 licensed pursuant to Chapter 71, article 20, for purposes of

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1 restoring or maintaining health, including insulin and prescription
2 medicine but not including nonprescription medicine. For purposes
3 of this section, the amount of social security benefits received by
4 a claimant as described in subdivision (1)(b) or (c) of section
5 77-3508 shall be reduced by the amount of social security benefits
6 which the claimant received solely because of his or her disability
7 in the last full year the claimant received social security
8 disability benefits.".

9 2. Correct the operative date and repealer so that the
10 section added by this amendment becomes operative on January 1,
11 2001.

12 3. Renumber the remaining sections accordingly.