

AMENDMENTS TO LB 1176

1 1. Strike the original sections and insert the following
2 new sections:

3 "Section 1. At the general election in November 2002 the
4 following proposed amendment to the Constitution of Nebraska shall
5 be submitted to the electors of the State of Nebraska for approval
6 or rejection:

7 To amend Article VIII, section 2:

8 VIII-2 "Notwithstanding Article I, section 16, Article
9 III, section 18, or Article VIII, section 1 or 4, of this
10 Constitution or any other provision of this Constitution to the
11 contrary: (1) The property of the state and its governmental
12 subdivisions shall constitute a separate class of property and
13 shall be exempt from taxation to the extent such property is used
14 by the state or governmental subdivision for public purposes
15 authorized to the state or governmental subdivision by this
16 Constitution or the Legislature. To the extent such property is
17 not used for the authorized public purposes, the Legislature may
18 classify such property, exempt such classes, and impose or
19 authorize some or all of such property to be subject to property
20 taxes or payments in lieu of property taxes except as provided by
21 law; (2) the Legislature by general law may classify and exempt
22 from taxation property owned by and used exclusively for
23 agricultural and horticultural societies and property owned and
24 used exclusively for educational, religious, charitable, or

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1 cemetery purposes, when such property is not owned or used for
2 financial gain or profit to either the owner or user; (3) household
3 goods and personal effects, as defined by law, may be exempted from
4 taxation in whole or in part, as may be provided by general law,
5 and the Legislature may prescribe a formula for the determination
6 of value of household goods and personal effects; (4) the
7 Legislature by general law may provide that the increased value of
8 land by reason of shade or ornamental trees planted along the
9 highway shall not be taken into account in the assessment of such
10 land; (5) the Legislature, by general law and upon any terms,
11 conditions, and restrictions it prescribes, may provide that the
12 increased value of real property resulting from improvements
13 designed primarily for energy conservation may be exempt from
14 taxation; (6) the value of a home substantially contributed by the
15 United States Department of Veterans Affairs for a paraplegic
16 veteran or multiple amputee shall be exempt from taxation during
17 the life of such veteran or until the death or remarriage of his or
18 her surviving spouse; (7) the Legislature may exempt from an
19 intangible property tax life insurance and life insurance annuity
20 contracts and any payment connected therewith and any right to
21 pension or retirement payments; (8) the Legislature may exempt
22 inventory from taxation; (9) the Legislature may define and
23 classify personal property in such manner as it sees fit, whether
24 by type, use, user, or owner, and may exempt any such class or
25 classes of property from taxation if such exemption is reasonable
26 or may exempt all personal property from taxation; (10) no property
27 shall be exempt from taxation except as permitted by or as provided

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1 in this Constitution; and (11) the Legislature may by general law
2 provide that a portion of the value of any residence actually
3 occupied as a homestead by any classification of owners as
4 determined by the Legislature shall be exempt from taxation or
5 provide that any such residence actually occupied as a homestead is
6 exempt from all or any part of the levy assessed on such portion of
7 the value by one or more political subdivisions as determined by
8 the Legislature.".

9 Sec. 2. The proposed amendment shall be submitted to the
10 electors in the manner prescribed by the Constitution of Nebraska,
11 Article XVI, section 1, with the following ballot language:

12 "A constitutional amendment to authorize the Legislature
13 to exempt a levy or part of a levy on homesteads.

14 For

15 Against".".