

NINETY-EIGHTH LEGISLATURE

FIRST SESSION

LEGISLATIVE RESOLUTION 18CA

PROPOSED CONSTITUTIONAL AMENDMENT

Introduced by Redfield, 12; Connealy, 16; Hartnett, 45;
Janssen, 15; Raikes, 25

Read first time January 16, 2003

Committee: Revenue

1 THE MEMBERS OF THE NINETY-EIGHTH LEGISLATURE OF NEBRASKA,
2 FIRST SESSION, RESOLVE THAT:

3 Section 1. At the general election in November 2004 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

1 classify such property, exempt such classes, and impose or
2 authorize some or all of such property to be subject to property
3 taxes or payments in lieu of property taxes except as provided by
4 law; (2) the Legislature by general law may classify and exempt
5 from taxation property owned by and used exclusively for
6 agricultural and horticultural societies and property owned and
7 used exclusively for educational, religious, charitable, or
8 cemetery purposes, when such property is not owned or used for
9 financial gain or profit to either the owner or user; (3) household
10 goods and personal effects, as defined by law, may be exempted from
11 taxation in whole or in part, as may be provided by general law,
12 and the Legislature may prescribe a formula for the determination
13 of value of household goods and personal effects; (4) the
14 Legislature by general law may provide that the increased value of
15 land by reason of shade or ornamental trees planted along the
16 highway shall not be taken into account in the assessment of such
17 land; (5) the Legislature, by general law and upon any terms,
18 conditions, and restrictions it prescribes, may provide that the
19 increased value of real property resulting from improvements
20 designed primarily for energy conservation may be exempt from
21 taxation; (6) the value of a home substantially contributed by the
22 United States Department of Veterans Affairs for a paraplegic
23 veteran or multiple amputee shall be exempt from taxation during
24 the life of such veteran or until the death or remarriage of his or
25 her surviving spouse; (7) the Legislature may exempt from an
26 intangible property tax life insurance and life insurance annuity
27 contracts and any payment connected therewith and any right to
28 pension or retirement payments; (8) the Legislature may exempt

1 inventory from taxation; (9) the Legislature may define and
2 classify personal property in such manner as it sees fit, whether
3 by type, use, user, or owner, and may exempt any such class or
4 classes of property from taxation if such exemption is reasonable
5 or may exempt all personal property from taxation; (10) no property
6 shall be exempt from taxation except as permitted by or as provided
7 in this Constitution; and (11) the Legislature may by general law
8 provide that a portion of the value of any residence actually
9 occupied as a homestead by any classification of owners as
10 determined by the Legislature shall be exempt from taxation or
11 provide that any such residence actually occupied as a homestead is
12 exempt from all or any part of the levy assessed on such portion of
13 the value by one or more political subdivisions as determined by
14 the Legislature.".

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

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

20 For

21 Against".