

NINETY-NINTH LEGISLATURE  
SECOND SESSION  
LEGISLATIVE RESOLUTION 359

Introduced by Cornett, 45

PURPOSE: The purpose of this study is to examine whether there is merit to the creation of a process outside the scope of the current county board of equalization processes to address situations and concerns raised during the Revenue Committee's consideration of LB 1242 in 2006. In particular, the study shall consider whether individuals who have missed the county board of equalization deadlines due to an illness requiring hospitalization or due to deployment pursuant to a military order should be granted some relief. In addition, the study should examine the issues raised by changes to the homestead exemption program included in LB 1242 and amendments offered to the Revenue Committee to clarify these provisions.

In carrying out this study, there does not need to be a public hearing. However, there should be discussion between staff of the Revenue Committee, members of the Revenue Committee, the Department of Property Assessment and Taxation, the Tax Equalization and Review Commission, representatives of the Nebraska Association of County Officials, and representatives of Douglas, Sarpy, and Lancaster Counties. It is the intent that the study produce, in sufficient time before the convening of the One Hundredth Legislature, First Session, draft legislation for

introduction during that session.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE  
NINETY-NINTH LEGISLATURE OF NEBRASKA, SECOND SESSION:

1. That the Revenue Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.