

ONE HUNDREDTH LEGISLATURE

SECOND SESSION

LEGISLATIVE RESOLUTION 220CA

PROPOSED CONSTITUTIONAL AMENDMENT

Introduced by Kopplin, 3.

Read first time January 09, 2008

Committee: Revenue

1 THE MEMBERS OF THE ONE HUNDREDTH LEGISLATURE OF NEBRASKA,  
2 SECOND SESSION, RESOLVE THAT:

3 Section 1. At the general election in November 2008 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 1:

8 VIII-1 The necessary revenue of the state and its  
9 governmental subdivisions shall be raised by taxation in such  
10 manner as the Legislature may direct. Notwithstanding Article I,  
11 section 16, Article III, section 18, or Article VIII, section 4,  
12 of this Constitution or any other provision of this Constitution to  
13 the contrary: (1) Taxes shall be levied by valuation uniformly and  
14 proportionately upon all real property and franchises as defined  
15 by the Legislature except as otherwise provided in or permitted  
16 by this Constitution; (2) tangible personal property, as defined

1 by the Legislature, not exempted by this Constitution or by  
2 legislation, shall all be taxed at depreciated cost using the same  
3 depreciation method with reasonable class lives, as determined by  
4 the Legislature, or shall all be taxed by valuation uniformly and  
5 proportionately; (3) the Legislature may provide for a different  
6 method of taxing motor vehicles and may also establish a separate  
7 class of motor vehicles consisting of those owned and held for  
8 resale by motor vehicle dealers which shall be taxed in the  
9 manner and to the extent provided by the Legislature and may  
10 also establish a separate class for trucks, trailers, semitrailers,  
11 truck-tractors, or combinations thereof, consisting of those owned  
12 by residents and nonresidents of this state, and operating in  
13 interstate commerce, and may provide reciprocal and proportionate  
14 taxation of such vehicles. The tax proceeds from motor vehicles  
15 taxed in each county shall be allocated to the county and the  
16 cities, villages, and school districts of such county; (4) the  
17 Legislature may provide that agricultural land and horticultural  
18 land, as defined by the Legislature, shall constitute a separate  
19 and distinct class of property for purposes of taxation and may  
20 provide for a different method of taxing agricultural land and  
21 horticultural land which results in values that are not uniform  
22 and proportionate with all other real property and franchises but  
23 which results in values that are uniform and proportionate upon all  
24 property within the class of agricultural land and horticultural  
25 land; (5) the Legislature may enact laws to provide that the

1 value of land actively devoted to agricultural or horticultural  
2 use shall for property tax purposes be that value which such  
3 land has for agricultural or horticultural use without regard  
4 to any value which such land might have for other purposes or  
5 uses; (6) the Legislature may prescribe standards and methods  
6 for the determination of the value of real property at uniform  
7 and proportionate values; (7) in furtherance of the purposes for  
8 which such a law of the United States has been adopted, whenever  
9 there exists a law of the United States which is intended to  
10 protect a specifically designated type, use, user, or owner of  
11 property or franchise from discriminatory state or local taxation,  
12 such property or franchise shall constitute a separate class of  
13 property or franchise under the laws of the State of Nebraska,  
14 and such property or franchise may not be taken into consideration  
15 in determining whether taxes are levied by valuation uniformly or  
16 proportionately upon any property or franchise, and the Legislature  
17 may enact laws which statutorily recognize such class and which  
18 tax or exempt from taxation such class of property or franchise in  
19 such manner as it determines; and (8) the Legislature may provide  
20 that livestock shall constitute a separate and distinct class of  
21 property for purposes of taxation and may further provide for  
22 reciprocal and proportionate taxation of livestock located in this  
23 state for only part of a year; and (9) the Legislature may provide  
24 that residential property, as defined by the Legislature, shall  
25 constitute a separate and distinct class of property for purposes

1 of taxation and may provide for a different method of taxing  
2 residential property which results in values that are not uniform  
3 and proportionate with all other real property and franchises but  
4 which results in values that are uniform and proportionate upon  
5 all property within the class of residential property. Each actual  
6 property tax rate levied for a governmental subdivision shall  
7 be the same for all classes of taxed property and franchises.  
8 Taxes uniform as to class of property or the ownership or use  
9 thereof may be levied by valuation or otherwise upon classes of  
10 intangible property as the Legislature may determine, and such  
11 intangible property held in trust or otherwise for the purpose  
12 of funding pension, profit-sharing, or other employee benefit  
13 plans as defined by the Legislature may be declared exempt from  
14 taxation. Taxes other than property taxes may be authorized by law.  
15 Existing revenue laws shall continue in effect until changed by the  
16 Legislature.

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

20           A constitutional amendment to authorize the Legislature  
21           to classify residential property as a separate class  
22           of property and provide a different method of taxing  
23           residential property.

24           For

25           Against.