PURPOSE: The purpose of this resolution is to examine cross-county assessment and collection of ad valorem taxes. The study committee shall examine the effect that differing practices in assessment and collection have on neighboring counties and contributions to political subdivisions. The study committee shall also examine the effect on various state aid programs. The study committee should identify solutions that will achieve greater fairness in the assessment and collection of these taxes.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED FIFTH LEGISLATURE OF NEBRASKA, FIRST 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.