

**Legislature - First Session - 2019**

**Introducer's Statement of Intent**

**LB444**

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**Chairperson: Senator Lou Ann Linehan**

**Committee: Revenue**

**Date of Hearing: February 21, 2019**

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

Legislative Bill 444 proposes to extend Nebraska's homestead exemption to housing occupied by military members and their families located on federal military installations.

Currently, Offutt Air Force Base has military housing operated pursuant to the federal privatization initiative, but that housing primarily uses emergency services of the base rather than local emergency service, and maintains its own streets, utility infrastructure and community amenities without reliance on local government funding.

The effect of LB 444 would be to exempt the property from property taxes but require a payment in lieu of taxes (PILOT) to maintain funding to the affected school districts. The bill would provide additional funds to be used for maintenance of infrastructure and community improvements at military housing installations.

**Principal Introducer:** \_\_\_\_\_

Senator Mike McDonnell