

ONE HUNDRED SEVENTH LEGISLATURE - SECOND SESSION - 2022
COMMITTEE STATEMENT
LB853

Hearing Date: Friday January 21, 2022
Committee On: Revenue
Introducer: Day
One Liner: Provide a homestead exemption for certain disabled veterans

Roll Call Vote - Final Committee Action:
Advanced to General File with amendment(s)

Vote Results:

Aye: 8 Senators Pahls, Lindstrom, Linehan, Friesen, Flood, Briese, Bostar, Albrecht

Nay:

Absent:

Present Not Voting:

Oral Testimony:

Proponents:

Sam Huppert
Lance Molina
James Shuey
Gregory Halloway
Tim Butz
Ryan McInstosh

Representing:

Introducer - LA to Senator Jen Day
Self
DAV
DAV, VVA, MOPH
Self
National Guard Association of Nebraska

Opponents:

Representing:

Neutral:

Beth Bazyn Ferrell

Representing:

NACO

Summary of purpose and/or changes:

The bill would create a new category for the Homestead Property Tax Exemption under Neb.Rev.Stat.Sec.77-3508. This statute allows an exemption under four categories:

1. Veterans who are totally disabled from a non-service connected accident or illness and who were honorably discharged or received a general discharge under honorable conditions;
 2. Persons who have a permanent physical disability which prohibits locomotion without the use of a mechanical aid or prosthetic device;
 3. Persons who have had amputation of both arms above the elbow or who have a permanent partial disability of both arms in excess of 75%; and
 4. Persons who have a developmental disability.
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The percentage of exemption is determined by the persons' household income and phases out at either \$50,000 or \$42,901 of household income for the current year. The income amounts are adjusted each year for inflation.

The would create a 5th category for veterans who are less than 100% disabled but more than 50% disabled from a non-service connected accident or illness and who were honorably discharged or received a general discharge under honorable conditions.

The household income limits would then be multiplied by the degree of disability to determine the exempt amount.

Explanation of amendments:

The amendment moves the language to the correct section of statute that proposes the partial homestead exemption for military veterans. Therefore the proposed partial exemption applies to service-related disability injuries.

Lou Ann Linehan, Chairperson