

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

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

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

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**Vote Results:**

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

**Nay:**

**Absent:**

**Present Not Voting:**

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**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

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**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.

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**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.

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Lou Ann Linehan, Chairperson