

LEGISLATURE OF NEBRASKA  
ONE HUNDRED EIGHTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 126**

Introduced by Day, 49.

Read first time January 06, 2023

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
- 2 77-3506, Revised Statutes Cumulative Supplement, 2022; to change
- 3 provisions relating to homestead exemptions for certain disabled
- 4 veterans and surviving spouses as prescribed; to harmonize
- 5 provisions; and to repeal the original section.
- 6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-3506, Revised Statutes Cumulative Supplement,  
2 2022, is amended to read:

3 77-3506 (1) All homesteads in this state shall be assessed for  
4 taxation the same as other property, except that:

5 (a) There there shall be exempt from taxation, on any homestead  
6 described in subdivision (2)(a), (b), (c), or (d) subsection (2) of this  
7 section, one hundred percent of the exempt amount; and -

8 (b) There shall be exempt from taxation, on any homestead described  
9 in subdivision (2)(e) of this section, an amount equal to the applicable  
10 amount from subsection (3) of this section. Such amount shall be based on  
11 the disability percentage of the veteran:

12 (2) The exemption described in subsection (1) of this section shall  
13 apply to homesteads of:

14 (a) A veteran who was discharged or otherwise separated with a  
15 characterization of honorable or general (under honorable conditions),  
16 who is drawing compensation from the United States Department of Veterans  
17 Affairs because of a one hundred percent service-connected disability,  
18 and who is not eligible for total exemption under sections 77-3526 to  
19 77-3528, an unremarried surviving spouse of such a veteran, or a  
20 surviving spouse of such a veteran who remarries after attaining the age  
21 of fifty-seven years;

22 (b) An unremarried surviving spouse of any veteran, including a  
23 veteran other than a veteran described in section 80-401.01, who was  
24 discharged or otherwise separated with a characterization of honorable or  
25 general (under honorable conditions) and who died because of a service-  
26 connected disability or a surviving spouse of such a veteran who  
27 remarries after attaining the age of fifty-seven years;

28 (c) An unremarried surviving spouse of a serviceman or servicewoman,  
29 including a veteran other than a veteran described in section 80-401.01,  
30 whose death while on active duty was service-connected or a surviving  
31 spouse of such a serviceman or servicewoman who remarries after attaining

1 the age of fifty-seven years;~~and~~

2 (d) An unremarried surviving spouse of a serviceman or servicewoman  
3 who died while on active duty during the periods described in section  
4 80-401.01 or a surviving spouse of such a serviceman or servicewoman who  
5 remarries after attaining the age of fifty-seven years; and -

6 (e) Beginning January 1, 2024, a veteran who was discharged or  
7 otherwise separated with a characterization of honorable or general  
8 (under honorable conditions), who is drawing compensation from the United  
9 States Department of Veterans Affairs because the veteran is at least ten  
10 percent disabled but less than one hundred percent disabled due to a  
11 service-connected disability, and who is not eligible for total exemption  
12 under sections 77-3526 to 77-3528, an unremarried surviving spouse of  
13 such a veteran, or a surviving spouse of such a veteran who remarries  
14 after attaining the age of fifty-seven years.

15 (3) For a claimant described in subdivision (2)(e) of this section,  
16 the exemption provided in this section shall be equal to the amount in  
17 Column B which corresponds with the veteran's disability percentage in  
18 Column A in the table found in this subsection.

19	<u>Column A</u>	<u>Column B</u>
20	<u>Disability Percentage</u>	<u>Exemption</u>
21	<u>Of Veteran</u>	<u>In Dollars</u>
22	<u>At least 90% but less than 100% disabled</u>	<u>1,000</u>
23	<u>At least 80% but less than 90% disabled</u>	<u>900</u>
24	<u>At least 70% but less than 80% disabled</u>	<u>800</u>
25	<u>At least 60% but less than 70% disabled</u>	<u>700</u>
26	<u>At least 50% but less than 60% disabled</u>	<u>600</u>
27	<u>At least 40% but less than 50% disabled</u>	<u>500</u>
28	<u>At least 30% but less than 40% disabled</u>	<u>400</u>
29	<u>At least 20% but less than 30% disabled</u>	<u>300</u>
30	<u>At least 10% but less than 20% disabled</u>	<u>200</u>

31 (4) (3) Application for exemption under this section shall include

1 certification of the status set forth in subsection (2) of this section  
2 from the United States Department of Veterans Affairs. Such certification  
3 shall not be required in succeeding years if no change in status has  
4 occurred, except that the county assessor or the Tax Commissioner may  
5 request such certification to verify that no change in status has  
6 occurred.

7       Sec. 2.   Original section 77-3506, Revised Statutes Cumulative  
8 Supplement, 2022, is repealed.