

ONE HUNDRED NINTH LEGISLATURE - SECOND SESSION - 2026
COMMITTEE STATEMENT
LB1219

Hearing Date: Thursday February 05, 2026
Committee On: Revenue
Introducer: Brandt
One Liner: Limit the amount of property taxes that may be levied by a political subdivision

Roll Call Vote - Final Committee Action:
Advanced to General File

Vote Results:

Aye:	6	Senators von Gillern, Ibach, Jacobson, Kauth, Murman, Sorrentino
Nay:	1	Senator Bostar
Absent:		
Present Not Voting:	1	Senator Dungan

Testimony:

Proponents:

Senator Tom Brandt
Doug Kagan
Alan Seybert
Bruce Rieker

Representing:

Opening Presenter
Nebraska Taxpayers for Freedom
Nebraska Taxpayers for Freedom
Nebraska Cattlemen, Nebraska Corn Growers Association, Nebraska Farm Bureau, Nebraska Pork Producers Association, Nebraska Sorghum Growers Association, Renewable Fuels Nebraska, National Federation of Independent Businesses

Opponents:

Jack Moles
Stephen Curtiss
Meg Harris
Courtney Wittstruck
Shane Rhian
Larianne Polk
Jon Cannon
Christy Abraham
Gary Kubicek
Kyle Fairbairn

Representing:

Nebraska Rural Community Schools Association
City of Omaha
City of La Vista
Nebraska Community College Association
Omaha Public Schools
Educational Service Unit Coordinating Council
Nebraska Association of County Officials
League of Nebraska Municipalities
Nebraska Association of School Boards
Greater Nebraska School Association, Stand for Schools

Neutral:

Craig Bolz

Representing:

Self

* ADA Accommodation Written Testimony



Summary of purpose and/or changes:

LB 1219 creates a new statute creating a new cap on political subdivisions starting January 1, 2027, to not allow an increase over the prior year's levy by more than the allowable growth percentage. The bill includes definitions for allowable growth percentage which equals two percent plus real growth percentage; real growth percentage which equals real growth value divided by total property valuation within the political subdivision; and real growth value which equals the increase in total property value within the political subdivision including improvements to property due to new constructions or additions, any other improvements to property, annexation into the political subdivision, a change in use, or any increase in personal property valuation.

R. Brad von Gillern, Chairperson

