

**ONE HUNDRED NINTH LEGISLATURE - FIRST SESSION - 2025**  
**COMMITTEE STATEMENT**  
**LB209**

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**Hearing Date:** Thursday January 23, 2025  
**Committee On:** Revenue  
**Introducer:** von Gillern  
**One Liner:** Change provisions relating to homestead exemptions for certain veterans and a property tax exemption for certain facilities

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

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**Vote Results:**

**Aye:** 8 Senators Bostar, Ibach, Jacobson, Kauth, Murman, von Gillern, Sorrentino, Dungan  
**Nay:**  
**Absent:**  
**Present Not Voting:**

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**Testimony:**

**Proponents:**

Senator R. Brad von Gillern  
Sarah Scott  
Cindy Kadavy

**Representing:**

Opening Presenter  
NE Department of Revenue  
NE Health Care Association

**Opponents:**

**Representing:**

**Neutral:**

Jon Cannon

**Representing:**

NE Association of County Officials

\* ADA Accommodation Written Testimony

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**Summary of purpose and/or changes:**

LB 209 provides for a separation under Neb. Rev. Stat. Sec. 77-202 to applicability of for-profit and nonprofit health care facilities, and adds an additional avenue of full disability for qualification by a veteran for a homestead exemption under Neb. Rev. Stat. Sec. 77-3506.

Section 1. Amends Neb. Rev. Stat. § 77-202 to indicate that the property tax exemption in subdivision (1)(d)(i) of such statute only applies to for-profit health care facilities as defined, and that subdivision (iii) shall also not modify, limit, or reduce similar nonprofit health care facilities from utilizing any property tax exemptions available.

Section 2. Amends Neb. Rev. Stat. § 77-3506 to add a total disability rating assignment under the federal regulations to qualify a veteran for a homestead exemption.



Section 3. Repealer.

Section 4. Emergency Clause.

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R. Brad von Gillern, Chairperson

