

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 1154**

Introduced by Riepe, 12.

Read first time January 20, 2026

Committee: Revenue

1 A BILL FOR AN ACT relating to the Property Tax Growth Limitation Act; to  
2 amend section 13-3403, Revised Statutes Supplement, 2025; to change  
3 provisions relating to the calculation of property tax request  
4 authority; and to repeal the original section.  
5 Be it enacted by the people of the State of Nebraska,

1       **Section 1.** Section 13-3403, Revised Statutes Supplement, 2025, is  
2 amended to read:

3       13-3403 (1) Except as otherwise provided in the Property Tax Growth  
4 Limitation Act, for fiscal years beginning on or after July 1, 2025, a  
5 political subdivision's property tax request for any year shall not  
6 exceed its property tax request authority as determined under this  
7 section. The preliminary property tax request authority for each  
8 political subdivision shall be the amount of property taxes requested and  
9 approved by each political subdivision and included on the budget  
10 document filed with the auditor in the prior fiscal year pursuant to  
11 subsection (2) of section 13-506, less the sum of exceptions utilized in  
12 the prior year pursuant to subdivisions (1), (2), (4), (5), (6), and ~~to~~  
13 (7) of section 13-3404.

14       (2) In addition to the preliminary property tax request authority,  
15 the political subdivision's property tax request authority may be  
16 increased by:

17       (a) The product of (i) the amount of property taxes levied in the  
18 prior year, less the sum of exceptions utilized in the prior year  
19 pursuant to subdivisions (1) and (2) of section 13-3404, and (ii) the  
20 political subdivision's growth percentage; and

21       (b) The product of (i) the amount of property taxes levied in the  
22 prior year, less the sum of exceptions utilized in the prior year  
23 pursuant to subdivisions (1) and (2) of section 13-3404, and (ii) the  
24 greater of zero or the inflation percentage.

25       **Sec. 2.** Original section 13-3403, Revised Statutes Supplement,  
26 2025, is repealed.