

ONE HUNDRED NINTH LEGISLATURE

FIRST SESSION

**LEGISLATIVE RESOLUTION 11CA**

PROPOSED CONSTITUTIONAL AMENDMENT

Introduced by Hardin, 48; Lippincott, 34.

Read first time January 13, 2025

Committee: Revenue

1 THE MEMBERS OF THE ONE HUNDRED NINTH LEGISLATURE OF NEBRASKA, FIRST  
2 SESSION, RESOLVE THAT:

3 **Section 1.** At the general election in November 2026, the following  
4 proposed amendment to the Constitution of Nebraska shall be submitted to  
5 the electors of the State of Nebraska for approval or rejection:

6 To add a new section 14 to Article VIII:

7 **VIII-14** Notwithstanding any other provision of this Constitution,  
8 beginning January 1, 2028, no governmental entity in the State of  
9 Nebraska may impose taxes other than retail consumption taxes or excise  
10 taxes.

11 **Sec. 2.** The proposed amendment shall be submitted to the electors  
12 in the manner prescribed by the Constitution of Nebraska, Article XVI,  
13 section 1, with the following ballot language:

14 A constitutional amendment to provide that, beginning January 1,  
15 2028, no governmental entity in the State of Nebraska may impose taxes  
16 other than retail consumption taxes or excise taxes.

17 For

18 Against.