

ONE HUNDRED NINTH LEGISLATURE

SECOND SESSION

**LEGISLATIVE RESOLUTION 317CA**

PROPOSED CONSTITUTIONAL AMENDMENT

Introduced by Brandt, 32.

Read first time January 21, 2026

Committee: Revenue

1 THE MEMBERS OF THE ONE HUNDRED NINTH LEGISLATURE OF NEBRASKA, SECOND  
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** (1) Beginning January 1, 2027, the total amount of property  
8 taxes that may be levied by a political subdivision in any year shall not  
9 exceed the total amount levied in the prior year by more than the  
10 allowable growth percentage.

11 (2) For purposes of this section:

12 (a) Allowable growth percentage means a percentage equal to the sum  
13 of (i) two percent plus (ii) the political subdivision's real growth  
14 percentage;

15 (b) Real growth percentage means the percentage obtained by dividing  
16 (i) the political subdivision's real growth value by (ii) the political  
17 subdivision's total property valuation from the prior year; and

18 (c) Real growth value means the increase in a political  
19 subdivision's total property valuation from the prior year to the current  
20 year due to (i) improvements to real property as a result of new  
21 construction and additions to existing buildings, (ii) any other  
22 improvements to real property which increase the value of such property,  
23 (iii) annexation of real property by the political subdivision, (iv) a

1 change in the use of real property, and (v) any increase in personal  
2 property valuation over the prior year.

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

6       A constitutional amendment to limit the annual growth in the amount  
7 of property taxes levied by political subdivisions.

8       For

9       Against.