

One Hundred Ninth Legislature - Second Session - 2026

Introducer's Statement of Intent

LB1154

Chairperson: Senator R. Brad von Gillern

Committee: Revenue

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB 1154 amends section 13-3403 of the Property Tax Growth Limitation Act to change the calculation of a political subdivision's property tax request authority. The Act only applies to cities, villages, and counties.

The bill modifies the calculation for determining the "preliminary property tax request authority" and increases for the political subdivision's "growth percentage" and "inflation percentage" by removing "unused property tax request authority" under section 13-3406 from the list of exceptions that are subtracted when determining the base amount used for those calculations. As a result, "unused property tax request authority" is included in the amount of property taxes used to calculate allowable growth and inflation adjustments.

The bill does not alter the remaining statutory exceptions under section 13-3404, nor does it change the process for carrying forward or using "unused property tax request authority" which cannot exceed an aggregate of five percent of the total property tax request authority from the prior year as provided in section 13-3406.

LB 1154 repeals the prior version of section 13-3403 and replaces it with the amended calculation language.

Principal Introducer: _____

Senator Merv Riepe