

One Hundred Ninth Legislature - First Session - 2025

Introducer's Statement of Intent

LB211

Chairperson: Senator R. Brad von Gillern

Committee: Revenue

Date of Hearing: March 05, 2025

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

LB 211 would amend Section 13-3403 of the Property Tax Growth Limitation Act (PTGLA) passed in the 2024 Special Session which imposed property tax caps on municipalities and counties. Effective July 1, 2025, municipalities and counties will be subject to the cap in the PTGLA and no longer subject to the “lid on restricted funds” in Chapter 13, Article 5.

LB 211 would amend the PTGLA to provide that if “public safety services” as defined in Section 13-320 accounts for less than 20% of the amount of the political subdivision’s budget funded by property taxes, the political subdivision’s property tax request authority could be increased by an amount in the calculation which includes “the greater of 2% or the inflation percentage.” If “public safety services” account for 20% or more of the amount of the political subdivision’s budget funded by property taxes, the political subdivision’s property tax request authority could be increased by an amount in the calculation which includes “the greater of zero or the inflation percentage.”

Principal Introducer: _____

Senator Merv Riepe