

PRESIDENT: Senator Moore, please.

SENATOR MOORE: I move we adopt the E & R amendments to LB 762.

PRESIDENT: You have heard the motion. All in favor say aye. Opposed nay. They are adopted.

CLERK: Mr. President, Senator Coordsen would move to amend the bill. Senator, your amendment is on page 1586 of the Journal.

PRESIDENT: Senator Coordsen, please.

SENATOR COORDSEN: Thank you, Mr. President, and members of the body, this amendment is, in fact, a bill that was killed in Revenue Committee as the result of it being part of the hearing of, I believe, five or so bills that dealt in the homestead exemption field. Quite frankly, I will tell you that I was made aware of a situation or a changing situation that existed by a constituent. About a year ago a lady, a widow...and this bill, by the way, deals with homestead exemptions for widows or widowers of service men. Up until a little over a year ago, the current wording of the statutes had been interpreted by the Department of Revenue and by the counties who effect the homestead exemption as being fairly well defined in that the homestead exemption only applied to those veterans who served during a period of declared war. There was an additional phrase that read, or currently reads, "to include of an veteran who died because of a service connected disability." And that was generally interpreted to mean what the words would say in plain English that any veteran, irregardless of when they served, if they died of a service connected disability, then the veteran's surviving spouse was eligible for inclusion in the homestead exemption provisions. At some time in the past, I believe approximately 1971, there was an Attorney General's Opinion that defined what was meant in this section of statute by the word "veteran". Sometime in the last several years a Department of Revenue person ran across that exemption...or that decision and made the decision that a number of people...a very few people who were included were not going to be allowed their homestead exemption anymore. With that little bit of a background then, I had a constituent whose husband had served in the period of time between the Korean war block of years and the Vietnam block of years who was injured while on active duty, subsequently while he was alive had received a 100 percent disability from the federal government and died several years ago, a number of years