

February 8, 1996 LB 490, 1038, 1039, 1040

term of "spouse", which results in no change. However, the other, it clarifies that the person applying for a homestead exemption is to be an owner-occupant, which is consistent with what the law is now, but it makes it plain. And then the other provision is an elimination of some reports that are currently in the statute for the Department of Revenue to make relative to homestead exemption. They're all things that are not used or put in somewhere over the years for a reporting process, but they have no pertinent benefit to do. As a report, they would be things you could find out or ask for, but to make an annual report serves no purpose. I'd move the bill be advanced.

PRESIDENT ROBAK: Thank you, Senator Warner. Is there any discussion on the advancement of LB 1039? Seeing none, Senator Warner, to close. Closing is waived. The question before you is the advancement of LB 1039. All those in favor vote aye; all those opposed vote nay. Please record.

ASSISTANT CLERK: 25 ayes, 0 nays on the motion to advance 1039 to E & R Initial, Madam President.

PRESIDENT ROBAK: LB 1039 advances. LB 1040.

ASSISTANT CLERK: LB 1040 was introduced by the Revenue Committee and signed by its members. (Read title.) The bill was read for the first time on January 4th of this year, referred to the Revenue Committee, they report the bill to General File with committee amendments attached. (See AM2808 found on page 530 of the Legislative Journal.)

PRESIDENT ROBAK: Chair recognizes Senator Warner to open on LB 1040...open on the committee amendments.

SENATOR WARNER: Thank you, Madam President, members of the Legislature. LB 1040 is similar to LB 1038 that we just handled, which is some clarification and the reconciling of...harmonizing provisions of LB 490 from last session. LB 1038, that we've already advanced, was drafted by committee counsel, catching some things that they were aware of. This request here came from the Department of Revenue, and it also has no substantive changes either. But the areas that are involved, the one section deals with property tax exemption applications, to provide an appeal of adverse decisions from the county board are to be heard by the TERC and then the court of