

**Legislative Report for 05/10/2019**

**Property, Sales & Income Tax Proposals**

<b>Bill</b>	<b>Description</b>	<b>Committee/ Hearing Date</b>	<b>Status</b>	<b>Position Priority</b>
LB4	(Stinner) Change mileage reimbursement and filing fees under the Tax Equalization and Review Commission Act	Revenue: Friday, 1/25/19, 1:30pm, Room 1524	Final Reading	
LB5	(Blood) Change the Beginning Farmer Tax Credit Act	Revenue: Wednesday, 1/23/19, 1:30pm, Room 1524		
LB18	(Briese) Adopt the Remote Seller Sales Tax Collection Act	Revenue: Thursday, 1/31/19, 1:30pm, Room 1524		
LB50	(Vargas) Change individual income tax brackets and rates	Revenue: Wednesday, 1/23/19, 1:30pm, Room 1524		
LB69	(Hansen, M.) Provide income tax credits for caregivers as prescribed	Revenue: Wednesday, 1/23/19, 1:30pm, Room 1524		
LB88	(Wayne) Provide an income tax credit for certain purchases of a residence	Revenue: Wednesday, 1/23/19, 1:30pm, Room 1524	General File	
LB153	(Brewer) Change provisions relating to the taxation of military retirement benefits	Revenue: Thursday, 2/7/19, 1:30pm, Room 1524		Low 2019
LB158	(Brewer) Change provisions relating to the assessed value of real property	Revenue: Thursday, 1/24/19, 1:30pm, Room 1524		
LB162	(Hunt) Impose sales and use taxes on certain services	Revenue: Friday, 3/1/19, 1:30pm, Room 1524		
LB170	(Hunt) Provide a sales and use tax exemption for feminine hygiene products	Revenue: Friday, 1/25/19, 1:30pm, Room 1524		
LB182	(Bolz) Adopt the School District Local Option Income Surtax Act	Revenue: Wednesday, 2/13/19, 1:30pm, Room 1524		
LB183	(Briese) Change the valuation of agricultural land and horticultural land for purposes of certain school district taxes	Revenue: Thursday, 1/24/19, 1:30pm, Room 1524	Select File	Briese 2019

LB185	(Friesen) Change provisions relating to the special valuation of agricultural and horticultural land	Revenue: Wednesday, 1/30/19, 1:30pm, Room 1524	Approved by Governor 3/12/19
LB250	(Walz) Change provisions relating to agricultural land and horticultural land receiving special valuations	Revenue: Wednesday, 1/30/19, 1:30pm, Room 1524	
LB263	(Clements) Change provisions relating to the taxation of military retirement benefits	Revenue: Thursday, 2/7/19, 1:30pm, Room 1524	
LB266	(Lindstrom) Change the School Readiness Tax Credit Act	Revenue: Friday, 2/1/19, 1:30pm, Room 1524	General File
LB276	(McCollister) Change provisions relating to the taxation of income from certain small business corporations and limited liability companies	Revenue: Wednesday, 2/13/19, 1:30pm, Room 1524	
LB279	(Bostelman) Provide a sales and use tax exemption for food sold by veterans service organizations	Revenue: Thursday 3/7/19, 1:30pm, Room 1524	
LB288	(Linehan) Change income tax rates	Revenue: AM974 Wednesday, 4/3/19, 1:30pm, Room 1510	Revenue 2019
LB289	(Linehan) Revenue Committee Tax Package	Revenue: AM 1381 Wednesday, 4/24/19, 4:00pm, Room 1510	Revenue 2019
LB289	(Linehan) Revenue Committee Tax Package	Revenue: AM 1381 Wednesday, 4/24/19, 4:00pm, Room 1510	Revenue 2019
LB290	(Linehan) Change the sales and use tax rate	Revenue: Friday, 2/1/19, 1:30pm, Room 1524	
LB291	(Linehan) Change sales and use tax provisions	Revenue: Thursday, 1/31/19, 1:30pm, Room 1524	
LB303	(Lindstrom) Change the amount of relief under the Property Tax Credit Act	Revenue: Wednesday, 2/27/19, 1:30pm, Room 1524	General File
LB314	(Briese) Adopt the Remote Seller Sales Tax Collection Act and change revenue and taxation provisions	Revenue: Thursday, 2/14/19, 1:30pm, Room 1524	
LB315	(Kolterman) Provide for an inheritance tax exemption and change certain inheritance tax proceedings	Revenue: Thursday 3/14/19, 1:30pm, Room 1524	Select File
LB325	(Bostelman) Provide for motor vehicle tax exemptions for one hundred percent service-connected disability compensation rated veterans and dependency and indemnity compensation recipients	Trans & Telecom: Tuesday, 2/26/19, 1:30pm, Warner Chamber	

LB334	(Stinner) Eliminate funding for the Angel Investment Tax Credit Act and increase funding and eliminate the termination date for the Business Innovation Act	Appropriations: Wednesday 3/13/19, 1:30pm, Room 1524	Select File	Approps 2019
LB357	(Walz) Adopt the Direct Support Professional Tax Credit Act	Revenue: Wednesday, 2/13/19, 1:30pm, Room 1524		
LB410	(Kolowski) Exempt certain sales of clothing and footwear from sales and use taxes	Revenue: Thursday 3/14/19, 1:30pm, Room 1524		
LB413	(Brandt) Change application submission deadlines under the Nebraska Advantage Act	Revenue: Wednesday, 3/6/19, 1:30pm, Room 1524		
LB417	(Friesen) Change application deadlines under certain tax incentive programs	Revenue: Wednesday, 3/6/19, 1:30pm, Room 1524		
LB419	(Bolz) Change the Nebraska Advantage Act and create a fund and grant program	Revenue: Wednesday, 3/6/19, 1:30pm, Room 1524		
LB420	(Bolz) Adopt the Property Tax Circuit Breaker Act	Revenue: Thursday, 2/21/19, 1:30pm, Room 1524		
LB432	(Groene) Include tax-increment financing valuation in adjusted valuations for purposes of state aid to schools and change school district levy authority	Education: Tuesday, 3/5/19, 1:30pm, Room 1525		
LB437	(Linehan) Change application deadlines under the Nebraska Advantage Act	Revenue: Wednesday 3/13/19, 1:30pm, Room 1524		
LB444	(McDonnell) Provide a homestead exemption for certain dwelling complexes	Revenue: Thursday, 2/21/19, 1:30pm, Room 1524		
LB470	(La Grone) Provide a tax deduction for nonparticipant contributions and remove a tax deduction limit relating to the Nebraska educational savings plan trust	Revenue: Wednesday, 2/6/19, 1:30pm, Room 1524	Select File	LaGrone 2019
LB477	(Vargas) Provide an income tax exemption for Segal AmeriCorps Education Awards	Revenue: Wednesday, 2/13/19, 1:30pm, Room 1524	General File	
LB482	(Erdman) Provide for an adjustment to the assessed value of destroyed real property	Revenue: Wednesday, 2/27/19, 1:30pm, Room 1524		
LB483	(Erdman) Change the valuation of agricultural land and horticultural land	Revenue: Thursday, 2/21/19, 1:30pm, Room 1524	General File	Erdman 2019
LB493	(Wayne) Change provisions relating to property tax exemptions under the Nebraska Housing Agency Act	Revenue: Thursday, 2/28/19, 1:30pm, Room 1524		

LB497	(Friesen) Adopt the School District Property Tax Authority Act and change revenue and taxation provisions	Revenue: Thursday, 2/14/19, 1:30pm, Room 1524		
LB506	(Briese) Adopt the Property Tax Request Limitation Act	Revenue: Wednesday, 2/27/19, 1:30pm, Room 1524		
LB506	(Briese) Adopt the Property Tax Request Limitation Act	Revenue: Wednesday, 2/27/19, 1:30pm, Room 1524		
LB530	(Groene) Change the valuation of agricultural land and horticultural land for property tax purposes	Revenue: Thursday, 2/21/19, 1:30pm, Room 1524		
LB560	(Geist) Change provisions relating to tax credits under the Beginning Farmer Tax Credit Act	Revenue: Wednesday, 3/20/19, 1:30pm, Room 1524	Final Reading	Performance Audit 2019
LB604	(Lindstrom) Authorize High-Wage Jobs and Capital Investment Creation Fund entities and provide grants, loans, and economic assistance to such entities	Business & Labor: Monday, 2/4/19, 1:30pm, Room 1524		
LB613	(Crawford) Change application deadlines under certain tax incentive programs	Revenue: Wednesday, 3/6/19, 1:30pm, Room 1524		
LB614	(Crawford) Change revenue and taxation provisions	Revenue: Friday, 3/1/19, 1:30pm, Room 1524		
LB615	(Hilgers) Reduce income tax rates and provide for certain transfers from the Cash Reserve Fund	Revenue: Wednesday, 2/20/19, 1:30pm, Room 1524		
LB623	(Williams) Change provisions relating to qualifications under the Beginning Farmer Tax Credit Act	Revenue: Wednesday, 3/20/19, 1:30pm, Room 1524		
LB661	(Friesen) Change income tax provisions and the distribution of certain income tax revenue	Revenue: Wednesday, 2/20/19, 1:30pm, Room 1524		
LB662	(Friesen) Terminate the Tax Equity and Educational Opportunities Support Act	Education: Tuesday, 2/12/19, 1:30pm, Room 1525		
LB663	(Friesen) Change provisions relating to Nebraska adjusted basis	Revenue: Thursday, 2/21/19, 1:30pm, Room 1524	Approved by Governor 5/1/19	Friesen 2019
LB664	(Friesen) Provide for certain income tax deductions	Revenue: Wednesday, 2/20/19, 1:30pm, Room 1524		
LB677	(Groene) Change provisions of the Property Tax Credit Act and provide school district property tax relief aid	Revenue: Thursday, 2/14/19, 1:30pm, Room 1524		
LB720	(Kolterman) Adopt the ImagiNE Nebraska Act and provide tax incentives	Revenue: Wednesday, 3/6/19, 1:30pm, Room 1524	General File	Kolterman

LB724	(Vargas) Provide requirements for boards of directors in order to qualify for incentives under the Nebraska Advantage Act	Revenue: Friday 3/15/19, 1:30pm, Room 1524	
LB738	(Wayne) Change individual income tax brackets and rates	Revenue: Friday 3/15/19, 1:30pm, Room 1524	
LR3CA	(Erdman) Constitutional amendment to provide income tax credits for property taxes paid	Revenue: Thursday, 2/7/19, 1:30pm, Room 1524	
LR5CA	(Brewer) Constitutional amendment to limit the percentage of funding for schools that comes from property taxes	Education: Tuesday, 2/12/19, 1:30pm, Room 1525	
LR8CA	(Linehan) Constitutional amendment to limit the total amount of property tax revenue that may be raised by political subdivisions	Revenue: Wednesday, 2/27/19, 1:30pm, Room 1524	
LR14CA	(Wayne) Constitutional amendment to authorize municipalities to pledge property taxes for up to twenty years if more than one-half of the property in a redevelopment project is extremely blighted	Urban Affairs, Tuesday, 3/5/19, 1:30pm, Room 1510	Passed Final Reading for general election  Urban Affairs 2019

Note: The full text of all bills and other information is available online at [www.nebraskalegislature.gov](http://www.nebraskalegislature.gov)

*If you have any questions regarding this report, please contact [korbyq@radcliffeandassociates.com](mailto:korbyq@radcliffeandassociates.com).*