## One Hundred Seventh Legislature - Second Session - 2022

## **Introducer's Statement of Intent**

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**Chairperson: Senator Lou Ann Linehan** 

**Committee: Revenue** 

Date of Hearing: February 03, 2022

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

LR 272CA would amend the Nebraska constitution to allow the legislature to provide that residential real property, as defined by the legislature, shall constitute a separate and distinct class of property for the purposes of taxation and may provide for a different method of taxing residential real property which results in values that are not uniform and proportionate with all other real property and franchises but which results in values that are uniform and proportionate upon all property within the class of residential real property.

| Principal Introducer: |                    |  |  |
|-----------------------|--------------------|--|--|
|                       | Senator Rich Pahls |  |  |