

## LEGISLATIVE BILL 466

Approved by the Governor May 5, 2021

Introduced by Linehan, 39; Albrecht, 17; Blood, 3; Day, 49; McKinney, 11;  
Slama, 1; Wayne, 13.

A BILL FOR AN ACT relating to revenue and taxation; to require the proration of property taxes when residential real property is sold as prescribed.  
Be it enacted by the people of the State of Nebraska,

Section 1. Whenever residential real property is sold, the property taxes due on such real property for the year in which the sale occurred shall be prorated based on the number of days the buyer and seller owned the property during such year, unless the buyer and seller have agreed to a different proration of such property taxes.