

ONE HUNDRED EIGHTH LEGISLATURE - SECOND SESSION - 2024
COMMITTEE STATEMENT (CORRECTED)
LB1317

Hearing Date: Thursday February 01, 2024
Committee On: Revenue
Introducer: Linehan
One Liner: State findings relating to property taxes

Roll Call Vote - Final Committee Action:
Advanced to General File with amendment(s)

Vote Results:

Aye: 8 Senators Bostar, Albrecht, Dungan, Kauth, Linehan, Meyer, Murman,
von Gillern
Nay:
Absent:
Present Not Voting:

Testimony:

Proponents:
Senator Lou Ann Linehan

Representing:
Opening Presenter

Opponents:
Carter Thiele

Representing:
Lincoln Independent Business Association

Neutral:

Representing:

* ADA Accommodation Written Testimony

Summary of purpose and/or changes:

LB 1317 presents findings regarding property tax burden in the State of Nebraska.

Explanation of amendments:

AM 3246 contains portions and provisions of 10 other tax related bills. These Bills are LB 863, LB 1043 (As amended by a modified version of AM 3026), LB 1093 (As amended by a modified version of AM 2979), LB 1134 (As amended by AM 2881), LB 1217 (As amended by AM 2348), LB 1218 (as amended to set the registration fee for plug-in hybrid electric vehicles), LB 1295, LB 1374, LB 1389, LB 1397. Additionally, AM 3246 contains provisions relating to nitrate monitoring.

Motion to adopt AM 3246

Voting Result: 8-0-0-0

Voting Aye: Senators Albrecht, Bostar, Dungan, Kauth, Linehan, Murman, Meyer, von Gillern

Voting Nay: None



LB 863 amends Neb. Rev. Stat. § 77-2716 to remove Federal Employment Retirement System retirement benefits from deductions allowed from Nebraska state income tax.

Motion to Include LB 863 as part of AM 3246

Voting Result: 8-0-0-0

Voting Aye: Senators Albrecht, Bostar, Dungan, Kauth, Linehan, Murman, Meyer, von Gillern

Voting Nay: None

Testifiers on LB 863:

Opponents:

Harold Klaege, NARFE

Craig Derickson, Self

Jim Culver, NARFE

John McGrath, NARFE

Steve Masterson, Self

Gregory Weber, Self

LB 1043 creates requirements for nonprofit economic development corporations regarding developing properties in high-poverty areas. A modified version of AM 3026 modifies LB 1043 to reduce penalties for violations, and includes a provision to allow the greater of the penalty or property taxes on the property.

Motion to Include LB 1043 as amended as part of AM 3246

Voting Result: 8-0-0-0

Voting Aye: Senators Albrecht, Bostar, Dungan, Kauth, Linehan, Murman, Meyer, von Gillern

Voting Nay: None

Testifiers on LB 1043:

Jon Cannon, NACO

LB 1093 amends the definition of law enforcement officer within the Nebraska Revised Statutes, and amends the First Responder and Recruitment Retention Act to redefine and expand the definition of law enforcement officer under the Act, and to further define individuals in the firefighting field of employment who are eligible for tuition reimbursement under the Act, as well as further define requirements for those applying for tuition assistance. A modified version of AM 2979 modifies LB 1093 to remove the federal provisions within LB 1093, and removes limited certified officers from those qualified.

Motion to Include LB 1093 as amended as part of AM 3246

Voting Result: 8-0-0-0

Voting Aye: Senators Albrecht, Bostar, Dungan, Kauth, Linehan, Murman, Meyer, von Gillern

Voting Nay: None

Testifiers on LB 1093:

Proponents:

Paul Turman, Nebraska State College System

Bryan Tuma, Nebraska Crime Commission

Kristen Hassebrook, University of Nebraska

Michael Hilgers, Attorney General

Glenn Elwell, Nebraska Department of Motor Vehicles

Robert Branch Jr., Nebraska Department of Insurance Fraud Prevention Division



Patrick Sullivan, Nebraska Fraternal Order of Police
Michael Chipman, Fraternal Order of Police lodge 88
Gary Bruns, Nebraska Professional Fire Fighters Association
Marcus Ring, Offutt Airforce Base Fire Department
Robert Bell, Nebraska Insurance Federation

LB 1134 amends Neb. Rev. Stat. § 77-5017 to change the period that interest starts on both refunds and additional taxes due as a result of a Tax Equalization and Review Commission decision on valuation on a property to start such interest thirty (30) days after the decision is issued. AM 2881 modifies LB 1134 to allow two commissioners from the Tax Equalization and Review Commission to constitute a quorum for purposes of hearing and determining appeals and hearings.

Motion to Include LB 1134 as amended as part of AM 3246

Voting Result: 8-0-0-0

Voting Aye: Senators Albrecht, Bostar, Dungan, Kauth, Linehan, Murman, Meyer, von Gillern

Voting Nay: None

Testifiers on LB 1134:

Proponents:

Jon Cannon, NACO

LB 1217 amends Neb. Rev. Stats. to add property tax exemptions for nursing and assisted living facilities, as well student housing owned by a charitable organization, and require an annual renewal of such; add a requirement for the assessor to calculate the exemption amount and submit to board of equalization; adds additional requirements for rent-restricted housing; and adds a new statute concerning sales-restricted housing. LB 1217 is modified by AM 2348 to revise Section 5 of the bill regarding sales-restricted housing by including findings, and revising definitions and procedures.

Motion to Include LB 1217 as amended as part of AM 3246

Voting Result: 7-1-0-0

Voting Aye: Senators Bostar, Dungan, Kauth, Linehan, Murman, Meyer, von Gillern

Voting Nay: Senator Albrecht

Testifiers on LB 1217:

Proponents:

Ward Hoppe, Hoppe Development, Nebraska State Chamber, Omaha Chamber of Commerce, Lincoln Chamber of Commerce, HBAL, MOBA, Nebraska Bankers

Andrew Willis Self

David Derbin, Lancaster County

Oat Whitney, The Lexington Assisted Living Center

Carter Thiele, Lincoln Independent Business Association

Rick Vest, Lancaster County Board of Commissioners

Alec Gorynski, Lincoln Community Foundation

Charles Wescue, Neighbor Works Lincoln, NWL Community Land Trust, South of Downtown CDO

Reid Gahan, NWL CLT

Peter Hind, City of Lincoln

Carol Bodeen, Nebraska Housing Developers Association

Justin Brady, Nebraska Realtors Association, Nebraska State Homebuilders Association, Midwest Housing Equity Group



Farshad Maltes, Community Development Resources
Dan Levy, Phi Delta Theta Fraternity
Mark Srocynski, Emerald Healthcare
Gayleen Bradley, Orchard Park Assisted Living
Cindy Kadavy Nebraska Healthcare Association
Kyle Arganbright, Self
Trycie Mcpherson, Habitat for Humanity of Omaha
Wayne Mortensen, Neighbor Works Lincoln

Neutral:

Beth Bazyn Ferrell, Nebraska Association of County Officials

LB 1218 adds definitions connected to electric and hybrid vehicles. The bill would also establish an excise tax that would begin on January 1, 2028 of three cents per kilowatt hour on the electric energy used to charge the battery of a motor vehicle at a commercial electric vehicle charging station. The bill would add to provisions and definitions connected to the Nebraska Power Review Board regarding electric vehicles and the installation requirements of commercial electric vehicle charging stations. The bill would add a right of refusal process for constructing direct-current, fast-charging stations. The bill would add a sales and use tax exemption, operative on January 1, 2025, for electric energy when stored, used, or consumed by a motor vehicle and the electricity was subject to the excise tax described above. LB 1218 was amended to set the registration fee for plug-in hybrid electric vehicles at 75 dollars.

Motion to Include LB 1218 as amended as part of AM 3246

Voting Result: 8-0-0-0

Voting Aye: Senators Albrecht, Bostar, Dungan, Kauth, Linehan, Murman, Meyer, von Gillern

Voting Nay: None

Testifiers on LB 1218:

Proponents:

Vicki Kramer, Nebraska Department of Transportation
Katie Wilson, AGC Nebraska Chapter
Randy Gard, Nebraska Petroleum Marketers and Convenience Store Association.
Nick Steingart, Alliance for Automotive Innovation
Mary Vaggalis, Tesla
Ansley Fellers, Nebraska Grocery Industry Association, Nebraska Retail Federation
Jon Nebel, Nebraska State Council of Electrical Workers
Mick Mines, Renewable Fuels Nebraska
Thomas Mohning, Self

Opponents:

Emeka Anyanwu, Lincoln Electric System
James Dukesherer, Nebraska Rural Electric Association, Nebraska Power Association

Neutral:

David Rich, Self
Tim Texel, Nebraska Power Review Board

LB 1295 creates the Financial Institution Data Match Act, creating a system for matching tax debtors with their financial institutions to provide information to pursue recompense for those debts.



Motion to Include LB 1295 as part of AM 3246

Voting Result: 8-0-0-0

Voting Aye: Senators Albrecht, Bostar, Dungan, Kauth, Linehan, Murman, Meyer, von Gillern

Voting Nay: None

Testifiers on LB 1295:

Proponents:

James R Kamm, Nebraska Department of Revenue

Ryan McIntosh, Nebraska Bankers Association

Neutral:

Dexter Schrodt, Nebraska Independent Community Bankers

LB 1374 creates the Good Life District Economic Development Act, creating a mechanism to allow municipalities to assist with good life districts.

Motion to Include LB 1374 as part of AM 3246

Voting Result: 7-0-0-0

Voting Aye: Senators Albrecht, Bostar, Kauth, Linehan, Murman, Meyer, von Gillern

Voting Nay: None

Present Not Voting: Senator Dungan

Testifiers on LB 1374:

Proponents:

Rod Yates, Nebraska Crossing, HWY 31 - I80

John Cook, HWY 31 - I80

Carter Thiele, Lincoln Independent Business Association

Johanna Boston, Nebraska Crossing, Gretna Good Life District

Jacob Farrant, Mammoth Sports

Opponents:

Michael Rogers, Bond Counsel for City of Gretna

Lynn Rex, League of Nebraska Municipalities

Laura McAloon, City of Grand Island

Drew Snyder, Self

Robb Heineman, 635 Holdings

Angie Lauritsen, Self

Jarel Vinduska , Self

Neutral:

Paul Krutz, Self

LB 1389 amends Neb. Rev. Stat. § 77-202 to add a personal property tax exemption for broadband equipment.

Motion to Include LB 1389 as part of AM 3246

Voting Result: 8-0-0-0

Voting Aye: Senators Albrecht, Bostar, Dungan, Kauth, Linehan, Murman, Meyer, von Gillern

Voting Nay: None



Testifiers on LB 1389:

Proponents:

Nate Buhrman, Allo Communications

Alex Reuss, Nebraska Chamber of Commerce, Greater Omaha Chamber of Commerce, Lincoln Chamber of Commerce, Lincoln Chamber of Commerce, Columbus Chamber of Commerce

Carter Thiele, Lincoln Independent Business Association

Andrew Vinton, Allo Communications

Opponents:

Jon Cannon, NACO

LB 1397 amends Neb. Rev. Stat. § 77-1359 to add a separate definition that excludes land used for commercial purposes from the definition of agricultural and horticultural land for purposes of valuing land by county assessors.

Motion to Include LB 1397 as part of AM 3246

Voting Result: 8-0-0-0

Voting Aye: Senators Albrecht, Bostar, Dungan, Kauth, Linehan, Murman, Meyer, von Gillern

Voting Nay: None

Testifiers on LB 1397:

Opponents:

Jarel Vinduska , Self

John Hansen, Nebraska Farmers Union

Neutral:

Jon Cannon, NACO

AM 3246 also includes provisions from LB 1184 related to establishing a requirement for a real-time nitrate monitoring system and management plan for the Departments of Natural Resources and Environment and Energy.

Motion to Include Water monitoring provisions as part of AM 3246

Voting Result: 7-1-0-0

Voting Aye: Senators Albrecht, Bostar, Dungan, Linehan, Murman, Meyer, von Gillern

Voting Nay: Senator Kauth

Testifiers on LB 1184:

Proponents:

Al Davis, Nebraska Chapter Sierra Club

Julie Bushell, Eathos Connected, LLC

Jackson Stansell, Sentinel Fertigation

Dean Edson, Nebraska Association of Resource Districts

Kenneth Winston, Nebraska Interfaith Power and Light

John Hansen, Nebraska Farmers Union

Rebecca Wells, Self



