

**ONE HUNDRED EIGHTH LEGISLATURE - FIRST SESSION - 2023**  
**COMMITTEE STATEMENT**  
**LB344**

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**Hearing Date:** Thursday March 09, 2023  
**Committee On:** Revenue  
**Introducer:** Armendariz  
**One Liner:** Exclude certain delinquent taxes from qualifying for tax credit under the Nebraska Property Tax Incentive Act

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File

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**Vote Results:**

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

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**Testimony:**

**Proponents:**

Senator Christy Armendariz  
Jon Cannon

**Representing:**

District 18  
NACO

**Opponents:**

**Representing:**

**Neutral:**

**Representing:**

\* ADA Accommodation Written Testimony

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**Summary of purpose and/or changes:**

LB 344 eliminates from the Nebraska Property Tax Incentive Act property tax payments that were over five years delinquent at the time of payment.

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Lou Ann Linehan, Chairperson