

ONE HUNDRED EIGHTH LEGISLATURE

FIRST SESSION

LEGISLATIVE RESOLUTION 23CA

PROPOSED CONSTITUTIONAL AMENDMENT

Introduced by Riepe, 12.

Read first time January 13, 2023

Committee: Revenue

1 THE MEMBERS OF THE ONE HUNDRED EIGHTH LEGISLATURE OF NEBRASKA, FIRST
2 SESSION, RESOLVE THAT:

3 Section 1. At the general election in November 2024, the following
4 proposed amendment to the Constitution of Nebraska shall be submitted to
5 the electors of the State of Nebraska for approval or rejection:

6 To add a new section 1C to Article VIII:

7 VIII-1C The state and any political subdivision thereof shall be
8 prohibited from levying an inheritance tax.

9 Sec. 2. The proposed amendment shall be submitted to the electors
10 in the manner prescribed by the Constitution of Nebraska, Article XVI,
11 section 1, with the following ballot language:

12 A constitutional amendment to prohibit the levying of an inheritance
13 tax by the state or any political subdivision thereof.

14 For

15 Against.