

## LEGISLATIVE RESOLUTION 2

Passed by the Legislature April 24, 1989

Introduced by R. Johnson, 34; Lamb, 43; Moore, 24;  
Wehrbein, 2; Hefner, 19

A Resolution to propose an amendment to the Constitution of Nebraska by amending Article VIII, section 1.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE NINETY-FIRST LEGISLATURE OF NEBRASKA, FIRST SESSION:

Section 1. That at the general election in November 1990 there shall be submitted to the electors of the State of Nebraska for approval the following amendment to the Constitution of Nebraska by amending Article VIII, section 1, which is hereby proposed by the Legislature:

CVIII-1 "The necessary revenue of the state and its governmental subdivisions shall be raised by taxation in such manner as the Legislature may direct. Taxes shall be levied by valuation uniformly and proportionately upon all tangible property and franchises, except that: (1) The the Legislature may provide for a different method of taxing motor vehicles and may also establish a separate class of motor vehicles consisting of those owned and held for resale by motor vehicle dealers which shall be taxed in the manner and to the extent as provided by the Legislature and may also establish a separate class for trucks, trailers, semitrailers, truck-tractors, or combinations thereof, consisting of those owned by residents and nonresidents of this state, and operating in interstate commerce, and may provide reciprocal and proportionate taxation of such vehicles; PROVIDED, that such tax proceeds from motor vehicles taxed in each county shall be allocated to the state, counties, townships, cities, villages, and school districts of such county in the same proportion that the levy of each bears to the total levy of said the county on personal tangible property; and (2) the Legislature may provide that agricultural land and horticultural land, as defined by the Legislature, shall constitute a separate and distinct class of property for purposes of taxation and may provide for a different method of taxing agricultural land and horticultural land which results in values that

are not uniform and proportionate with all other tangible property and franchises but which results in values that are uniform and proportionate upon all property within the class of agricultural land and horticultural land. The Legislature may enact laws to provide that the value of land actively devoted to agricultural or horticultural use shall, for property tax purposes, be that value which such land has for agricultural or horticultural use without regard to any value which such land might have for other purposes or uses, and may prescribe standards and methods for the determination of the value of real or other tangible property at uniform and proportionate values. The Legislature may provide that agricultural land and horticultural land used solely for agricultural or horticultural purposes shall constitute a separate and distinct class of property for purposes of taxation. Taxes uniform as to class of property or the ownership or use thereof may be levied by valuation or otherwise upon classes of intangible property as the Legislature may determine, and such intangible property held in trust or otherwise for the purpose of funding pension, profit-sharing, or other employee benefit plans as defined by the Legislature may be declared to be exempt from taxation. Taxes, other than property taxes, may be authorized by law. Existing revenue laws shall continue in effect until changed by the Legislature. The Legislature may provide that livestock shall constitute a separate and distinct class of property for purposes of taxation and may further provide for reciprocal and proportionate taxation of livestock located in this state for only part of a year."

Sec. 2. That the proposed amendment shall be submitted to the electors in the manner prescribed by the Constitution of Nebraska, Article XVI, section 1. The proposition for the submission of the proposed amendment shall be placed upon the ballot in the following form:

"A constitutional amendment to authorize the Legislature to provide that agricultural land and horticultural land, as defined by the Legislature, constitutes a separate and distinct class of property for purposes of taxation and that such land may be taxed by a method which results in values that are not uniform and proportionate with all other tangible property and franchises but which results in values that are uniform and proportionate upon all property within the

class of agricultural land and horticultural land and to eliminate a provision permitting separate and distinct classification of such property.

For

Against".

Sec. 3. That the proposed amendment, if adopted, shall be in force and take effect immediately upon the completion of the canvass of the votes, at which time it shall be the duty of the Governor to proclaim it as a part of the Constitution of Nebraska.