

LEGISLATIVE BILL 986

Approved by the Governor April 14, 2004

Introduced by Bourne, 8; Aguilar, 35; Baker, 44; Beutler, 28; Bromm, 23; Byars, 30; Chambers, 11; Connealy, 16; Cudaback, 36; Engel, 17; Janssen, 15; Jensen, 20; Johnson, 37; Jones, 43; Mines, 18; Preister, 5; Raikes, 25; Schimek, 27; Schrock, 38; Stuthman, 22; Synowiecki, 7; Thompson, 14; Tyson, 19; Vrtiska, 1; Wehrbein, 2; Combs, 32; McDonald, 41; at the request of the Governor

AN ACT relating to revenue and taxation; to amend sections 77-3526 and 77-3527, Reissue Revised Statutes of Nebraska; to redefine a term; to change provisions for a veteran homestead exemption; to provide an operative date; to repeal the original sections; and to declare an emergency.

Be it enacted by the people of the State of Nebraska,

Section 1. Section 77-3526, Reissue Revised Statutes of Nebraska, is amended to read:

77-3526. As used in sections 77-3526 to 77-3528:

(1) Paraplegic shall mean a veteran who is paralyzed in both legs such as to preclude locomotion without the aid of braces, crutches, canes, or wheelchair;

(2) Multiple amputee shall mean a veteran who has undergone amputation of (a) either both lower extremities or one lower extremity and one upper extremity, such as to preclude locomotion without the aid of braces, crutches, canes, wheelchair, or artificial limbs, or (b) both upper extremities;

(3) Home shall mean one housing unit and necessary land therefor not to exceed one acre occupied by the veteran or his or her unmarried surviving spouse when the veteran or surviving spouse is the owner of record from January 1 through August 15 in each year; and

(4) Substantially contributed by the United States Department of Veterans Affairs shall mean any amount received by a veteran from the department under Public Law 85-857 adopted September 2, 1958, as amended and in effect on January 1, 1979.

Sec. 2. Section 77-3527, Reissue Revised Statutes of Nebraska, is amended to read:

77-3527. The value of a home substantially contributed by the United States Department of Veterans Affairs for a paraplegic veteran or multiple amputee shall be exempt from taxation during the life of such veteran or until the death of his or her surviving spouse or his or her remarriage. If such veteran or his or her unmarried surviving spouse disposes of such home and within one year uses the proceeds therefrom or part of such proceeds to acquire another home for occupancy by such veteran or his or her surviving spouse, such home shall be deemed to be one substantially contributed to by the department and the exemption provided for in this section shall apply to such substituted home during the life of such veteran or until the death of his or her surviving spouse or his or her remarriage. Application for exemption under this section shall include certification from the department affirming that the department has substantially contributed to the purchase, construction, remodeling, or special adaptation of a home by the applicant.

Sec. 3. This act becomes operative on January 1, 2004.

Sec. 4. Original sections 77-3526 and 77-3527, Reissue Revised Statutes of Nebraska, are repealed.

Sec. 5. Since an emergency exists, this act takes effect when passed and approved according to law.