

LEGISLATURE OF NEBRASKA  
ONE HUNDRED EIGHTH LEGISLATURE  
FIRST SPECIAL SESSION

**LEGISLATIVE BILL 30**

Introduced by Day, 49.

Read first time July 26, 2024

Committee:

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend section
- 2 77-3506, Revised Statutes Supplement, 2023; to change provisions
- 3 relating to homestead exemptions for certain disabled veterans and
- 4 surviving spouses as prescribed; and to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-3506, Revised Statutes Supplement, 2023, is  
2 amended to read:

3 77-3506 (1) All homesteads in this state shall be assessed for  
4 taxation the same as other property, except that:

5 (a) There there shall be exempt from taxation, on any homestead  
6 described in subdivision (2)(a), (b), (c), (d), (e), or (f) subsection  
7 {2} of this section, one hundred percent of the exempt amount; and -

8 (b) There shall be exempt from taxation, on any homestead described  
9 in subdivision (2)(g) of this section, an amount equal to the applicable  
10 amount from subsection (3) of this section. Such amount shall be based on  
11 the disability percentage of the veteran.

12 (2) The exemption described in subsection (1) of this section shall  
13 apply to homesteads of:

14 (a) A veteran who was discharged or otherwise separated with a  
15 characterization of honorable or general (under honorable conditions),  
16 who is drawing compensation from the United States Department of Veterans  
17 Affairs because of one hundred percent service-connected permanent  
18 disability, and who is not eligible for total exemption under sections  
19 77-3526 to 77-3528;

20 (b) An unremarried surviving spouse of a veteran described in  
21 subdivision (2)(a) of this section or a surviving spouse of such a  
22 veteran who remarries after attaining the age of fifty-seven years;

23 (c) A veteran who was discharged or otherwise separated with a  
24 characterization of honorable or general (under honorable conditions),  
25 who is drawing compensation from the United States Department of Veterans  
26 Affairs because of one hundred percent service-connected temporary  
27 disability, and who is not eligible for total exemption under sections  
28 77-3526 to 77-3528, an unremarried spouse of such a veteran, or a  
29 surviving spouse of such a veteran who remarries after attaining the age  
30 of fifty-seven years;

31 (d) An unremarried surviving spouse of any veteran, including a

1 veteran other than a veteran described in section 80-401.01, who was  
2 discharged or otherwise separated with a characterization of honorable or  
3 general (under honorable conditions) and who died because of a service-  
4 connected disability or a surviving spouse of such a veteran who  
5 remarries after attaining the age of fifty-seven years;

6 (e) An unremarried surviving spouse of a serviceman or servicewoman,  
7 including a veteran other than a veteran described in section 80-401.01,  
8 whose death while on active duty was service-connected or a surviving  
9 spouse of such a serviceman or servicewoman who remarries after attaining  
10 the age of fifty-seven years;~~and~~

11 (f) An unremarried surviving spouse of a serviceman or servicewoman  
12 who died while on active duty during the periods described in section  
13 80-401.01 or a surviving spouse of such a serviceman or servicewoman who  
14 remarries after attaining the age of fifty-seven years; and -

15 (g) Beginning January 1, 2025, a veteran who was discharged or  
16 otherwise separated with a characterization of honorable or general  
17 (under honorable conditions), who is drawing compensation from the United  
18 States Department of Veterans Affairs because the veteran is at least ten  
19 percent disabled but less than one hundred percent disabled due to a  
20 service-connected disability, and who is not eligible for total exemption  
21 under sections 77-3526 to 77-3528, an unremarried surviving spouse of  
22 such a veteran, or a surviving spouse of such a veteran who remarries  
23 after attaining the age of fifty-seven years.

24 (3) For a claimant described in subdivision (2)(g) of this section,  
25 the exemption provided in this section shall be equal to the amount in  
26 Column B which corresponds with the veteran's disability percentage in  
27 Column A in the table found in this subsection.

<u>Column A</u>	<u>Column B</u>
<u>Disability Percentage</u>	<u>Exemption</u>
<u>Of Veteran</u>	<u>In Dollars</u>
<u>At least 90% but less than 100% disabled</u>	<u>1,000</u>

1	<u>At least 80% but less than 90% disabled</u>	<u>900</u>
2	<u>At least 70% but less than 80% disabled</u>	<u>800</u>
3	<u>At least 60% but less than 70% disabled</u>	<u>700</u>
4	<u>At least 50% but less than 60% disabled</u>	<u>600</u>
5	<u>At least 40% but less than 50% disabled</u>	<u>500</u>
6	<u>At least 30% but less than 40% disabled</u>	<u>400</u>
7	<u>At least 20% but less than 30% disabled</u>	<u>300</u>
8	<u>At least 10% but less than 20% disabled</u>	<u>200</u>

9        (4) ~~(3)~~ Application for exemption under subdivision (2)(a) of this  
10 section shall be required in every subsequent year evenly divisible by  
11 five and shall include certification of the status described in  
12 subdivision (2)(a) of this section from the United States Department of  
13 Veterans Affairs. Application for exemption under subdivision (2)(b),  
14 (c), (d), (e), ~~or (f)~~, or (g) of this section shall be required annually  
15 and shall include certification of the status described in subdivision  
16 (2)(b), (c), (d), (e), ~~or (f)~~, or (g) of this section from the United  
17 States Department of Veterans Affairs, except that such certification of  
18 status shall only be required in every subsequent year evenly divisible  
19 by five.

20        Sec. 2.    Original section 77-3506, Revised Statutes Supplement,  
21 2023, is repealed.