

Nebraska Association of County Officials Legislative Report



February 9, 2007

Inheritance Tax Bill Killed by Revenue Committee

LB 22, a bill that would have altered amounts exempted from county inheritance taxes, was killed by the Revenue Committee on Thursday on a 5-1 vote. Two senators were absent. In addition to increasing the exempt amount for lineal descendants from \$10,000 to \$50,000, the bill would have altered the brackets and tax rates for more distant relatives and unrelated beneficiaries. Another bill that would impact inheritance tax collections, **LB 502**, will be heard by the Revenue Committee on Feb. 28. LB 502 would increase the exempt amount to \$100,000 and alter tax rates and brackets. NACO strongly opposes both bills.

Several bills that would eliminate state-collected estate taxes, including a proposal introduced on behalf of the Governor, remain in committee.

In addition to LB 22, the Revenue Committee killed **LB 155**, a bill that would have given banks lien priority over

certain deposit accounts and certificates of deposit. Existing law allows counties to levy upon this personal property in order to collect on delinquent taxes through a distress warrant. The bill had also been introduced last year. NACO opposed the bill.

Other bills that were killed include **LB 168**, which addressed the authority of the Tax Equalization and Review Commission to remand cases back to county boards of equalization, and **LB 403**, a measure to redistribute sales tax funds within the Highway Trust Fund. **LB 423**, which would have reinstated the collection fee on sales taxes, was also killed. The fee had been reduced to a maximum of \$75 per month during a 2002 special session to cut the state budget. Counties retain the collection fee on motor vehicle sales tax.

NACO Voter Sign-In Bill Sent to Governor

A bill that was introduced at NACO's request to allow county clerks and election commissioners to combine voter sign-in registers and voter registration lists was passed by the Legislature on Monday. Under **LB 44**, the two documents could be combined for efficiency.

The Government, Military and Veterans Affairs Committee heard five bills on Wednesday that would alter election practices. **LB 284** would require manual recounts of ballots. **LB 310** would clarify procedures when political parties or other groups provide postage-paid forms for voters to request ballots for early voting. Counties would continue to pay postage to mail the ballots to voters and voters would cover the costs to return the ballots. **LB 312** would create

procedures for the resignation of county officials and allow recall elections to be cancelled if the official who was the subject of the recall resigned. **LB 268** would address Lancaster County's process for electing county commissioners through a district system in the primary election and an at-large process in the general election. **LB 289** is intended to protect the secrecy of ballots during elections to override levies. All of the bills remain in committee.

Election issues were debated on the floor on Wednesday and Thursday. **LR 8CA** would have changed the number of signatures required for initiative petitions. The proposed constitutional amendment failed to advance from General File.

Selected Hearing Schedule for Weeks of Feb. 12 and Feb. 19

The following is a list of some of the bills with county impact that have been scheduled for public hearing next two weeks. Not all

committees have released hearing schedules for the week of Feb 19. Please check the Legislature's website (www.nebraskalegislature.gov) for a full listing.

Monday, February 12

Education Committee - Room 1525 - 1:30 p.m.

- LB 219 - Change requirements for freeholder petitions
- LB 230 - Change provisions relating to resident students for purposes of certain reorganizations
- LB 630 - Change provisions relating to freeholder petitions

Transportation and Telecommunications Committee - Room 1113 - 1:30 p.m.

- LB 663 - Change distribution and allocation of motor vehicle registration fees

Tuesday, February 13

Transportation and Telecommunications Committee - Room 1113 - 1:30 p.m.

- LB 598 - Provide for Shriners license plates
- LB 360 and LB 421- Change limitations on the issuance of Purple Heart license plates
- LB 570 - Provide for Gold Star license plates
- LB 419 - Authorize issuance of Nebraska Agriculture specialty and personalized message license plates
- LB 93 - Authorize a new firefighter license plate and fund emergency training
- LB 437 - Change provisions relating to issuance of specialty and personalized license plates

Wednesday, February 14

Judiciary Committee - Room 1113 - 1:30 p.m.

- LB 225 - Provide for acknowledgment of satisfaction of judgment and unsworn certification
- LB 564 - Change the Recreational Liability Act
- LB 566 - Adopt the Public Recreational Liability Act
- LB 567 - Change the Recreational Liability Act
- LB 20 - Change provisions related to public recreational access to water projects
- LB 221 - Change legal procedure complaint and notice provisions

Revenue Committee - Room 1524 - 1:30 p.m.

- LB 356 - Change provisions relating to greenbelted agricultural land
- LB 484 - Change provisions relating to payment of tax proceeds to certain political subdivisions
- LB 519 - Require a review of property valuations
- LB 294 - Change a standard of review for appeals to the Tax Equalization and Review Commission
- LB 332 - Change procedures for appeals to the Tax Equalization and Review Commission

Government, Military and Veterans Affairs - Room 1507 - 1:30 p.m.

- LB 196 - Permit the Adjutant General to designate certain vehicles as military emergency vehicles
- LB 232 - Change the Building Entrepreneurial Communities Act
- LB 497 - Adopt the Family Military Leave Act

Thursday, February 15

Revenue Committee - Room 1524 - 1:30 p.m.

- LB 278 - Change permitted uses of county sales tax revenue
- LB 443 - Authorize transportation development districts and authorize a local sales tax

Thursday, February 15, continued

- LB 565 and LB 697- Adopt the Entertainment and Tourism Development Act

Health and Human Services Committee - Room 1510 - 1:30 p.m.

- LB 699 - Adopt the Healthy Nebraska Rx Card Program Act

Friday, February 16 – Recess Day

Monday, February 19 – President’s Day

Tuesday, February 20

Agriculture Committee - Room 2102 - 1:30 p.m.

- LB 515 - Change county planning commission provisions relating to livestock operations

Wednesday, February 21

Government, Military and Veterans Affairs Committee - Room 1507 - 1:30 p.m.

- LB 269 - Change provisions relating to county and museum board organization
- LB 348 - Change and eliminate provisions relating to the discontinuance of township organization
- LB 392 - Change provisions relating to municipal counties

Health and Human Services Committee - Room 1510 - 1:30 p.m.

- LB 292 - Provide for transfers of county funds for medicaid purposes

Revenue Committee - Room 1524 - 2:30 p.m.

- LB 454 - Change homestead exemption provisions
- LB 687 - Redefine household income for homestead exemption purposes
- LB 698 - Require local tax rate reports by Department of Revenue

Thursday, February 22

Health and Human Services Committee - Room 1510 - 1:30 p.m.

- LB 616 - Eliminate a provision relating to regional behavioral health authorities

Revenue Committee - Room 1524 - 1:30 p.m.

- LB 272 - Provide for issuance of bonds by certain natural resources districts and a levy on taxable property
- LB 362 - Change budget limitations and require audits of joint entities
- LB 569 - Change tax levy authority relating to hospital districts
- LB 628 - Change budget provisions and levy limitations for cities, villages, and counties

Friday, February 23

Appropriations Committee - Room 1003 - 1:30 p.m.

- LB 33 - Appropriate funds to fund the County Property Tax Relief Program

Judiciary Committee - Room 1113 - 1:30 p.m.

- LB 68 - Create the Office of Guardian ad Litem Services
- LB 535 - Create the juvenile legal services division of the Commission on Public Advocacy and eliminate a council
- LB 556 - Change Juvenile Code provisions relating to counsel and guardian ad litem