

One Hundred Fifth Legislature - Second Session - 2018

Introducer's Statement of Intent

LB882

Chairperson: Senator Jim Smith

Committee: Revenue

Date of Hearing: January 18, 2018

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

The enactment of Medicaid estate recovery bills in 2015 (LB 72) and in 2017 (LB268) amended Neb. Rev. Stat. section 77-2018.02(6) to provide that notice of a determination of inheritance tax must be provided to the Department of Health and Human Services if the decedent is 55 years of age or older or resided in a medical institution. LB882 would make clear that the notice to the Department of Health and Human Services provided in subsection (6) is required only in an independent proceeding to determine inheritance tax in the absence of a probate proceeding.

Principal Introducer: _____

Senator Paul Schumacher