

**ONE HUNDRED SEVENTH LEGISLATURE - FIRST SESSION - 2021**  
**COMMITTEE STATEMENT**  
**LB10**

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**Hearing Date:** Friday January 29, 2021  
**Committee On:** Revenue  
**Introducer:** Blood  
**One Liner:** Change motor vehicle and property tax exemptions for disabled veterans

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**Roll Call Vote - Final Committee Action:**  
Indefinitely postponed

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**Vote Results:**  
**Aye:** 6 Senators Linehan, Albrecht, Briese, Flood, Friesen, Pahls  
**Nay:**  
**Absent:**  
**Present Not Voting:** 2 Senators Lindstrom, Bostar

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**Oral Testimony:**

<b>Proponents:</b> Senator Carol Blood John Schmidt	<b>Representing:</b> Introducer Self
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<b>Opponents:</b>	<b>Representing:</b>
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<b>Neutral:</b>	<b>Representing:</b>
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**Submitted Written Testimony:**

<b>Proponents:</b> Ryan McIntosh	<b>Representing:</b> National Guard Association of Nebraska
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<b>Opponents:</b>	<b>Representing:</b>
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<b>Neutral:</b>	<b>Representing:</b>
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**Summary of purpose and/or changes:**

LB10 would allow one motor vehicle owned and used by a disabled veteran for his/her personal transportation to be exempt from the motor vehicle registration fee.

A mobile home owned and occupied by a disabled veteran shall be exempt from taxation.

The definition for a disabled veteran is changed to have the same meaning as 5 U.S.C. 2018 as such section existed on January 1, 2021.

Clarifying changes are made to the definition of a blind veteran.

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The Bill has an operative date of January 1, 2022.

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Lou Ann Linehan, Chairperson