

ONE HUNDRED SEVENTH LEGISLATURE - SECOND SESSION - 2022
COMMITTEE STATEMENT
LB850

Hearing Date: Friday February 11, 2022
Committee On: Revenue
Introducer: Bostar
One Liner: Change provisions relating to the cancellation and extinguishment of certain delinquent property taxes

Roll Call Vote - Final Committee Action:
Advanced to General File

Vote Results:

Aye: 8 Senators Pahls, Linehan, Lindstrom, Friesen, Flood, Briese, Bostar, Albrecht
Nay:
Absent:
Present Not Voting:

Oral Testimony:

Proponents:

Senator Eliot Bostar
Jon Cannon

Representing:

Introducer
NACO

Opponents:

Representing:

Neutral:

Representing:

Summary of purpose and/or changes:

LB850 will allow all personal property taxes that are delinquent for more than 10 years to be canceled upon the payment of the principal of such taxes if all other taxes of the taxpayer in the county have been paid in full.

All taxes and special assessments together with interest, penalty and costs levied on any real property and any lien created that have become delinquent are released and extinguished forever 15 years after the date the tax or special assessment became delinquent.

Lou Ann Linehan, Chairperson