

**One Hundred Eighth Legislature - Second Session - 2024**

**Introducer's Statement of Intent**

**LB1151**

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**Chairperson: Senator Lou Ann Linehan**

**Committee: Revenue**

**Date of Hearing: February 23, 2024**

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

LB1151 defines occupy in the Homestead Exemption as meaning to reside on the property with the intention of keeping the property as the owner's primary residence. If the owner has to leave the property because of health or to satisfy a legal duty they will not be disqualified from having a homestead exemption as long as they can demonstrate that they intend to return to the property.

**Principal Introducer:** \_\_\_\_\_

**Senator Robert Dover**