

## **The Nebraska Taxpayer's Bill of Rights**

Shall apply beginning January 1, 2026, and shall include the following:

- 1) The citizens of Nebraska are entitled to a fair and just tax system, one which favors neither the poor nor the rich, neither rural dwellers nor urban dwellers, neither business owners nor laborers, and that is no respecter of race, religion, creed, or sex;**
- 2) The State of Nebraska shall never impose or collect a tax on the income of its citizens, whether such income tax be of a personal nature or of a corporate nature;**
- 3) The State of Nebraska shall never impose a tax on the property already owned by its citizens, regardless of whether such property is real or personal, tangible or intangible;**
- 4) The State of Nebraska shall never impose a tax on the estate of a deceased person or the inheritance of the heirs of a deceased person;**
- 5) Because the consumption tax manifests a security against government excess, it shall be preferred above all other tax systems in the State of Nebraska;**
- 6) The Department of Revenue shall be subject to the citizens of the State of Nebraska by readily correcting errors of taxation and granting temporary relief to registered sellers suffering hardship due to the burden of remitting taxes;**
- 7) No service or new good shall ever be subjected to more than one kind of tax and no additional excise taxes shall be imposed by the State of Nebraska or any political subdivision thereof beyond those described in section 8 of this act;**
- 8) The State of Nebraska and any political subdivision thereof shall be strictly prohibited from imposing a tax on groceries purchased for off-premises consumption;**
- 9) The State of Nebraska and any political subdivision thereof shall be strictly prohibited from imposing a tax on services or materials used to manufacture products, including agricultural products, for sale to the general public or to enhance services for sale to the general public; and**
- 10) The State of Nebraska shall live within its revenue means in the same way that a citizen lives within his or her revenue means.**