

Tony Vargas has repeatedly opposed legislation to lower taxes on Nebraskans. Vargas voted to kill a bill to cut income taxes, property taxes for farmers, and tax credits that could have saved Nebraska homeowners and farmers as much as 700 million dollars.

BACKUP:

In April 2018, Tony Vargas voted to effectively end debate on LB947, a bill that would have reduced income taxes, reduced property taxes, and created income tax credits that would save Nebraska homeowners and farmers as much as \$700 million:

- In January 2018, Senator Smith introduced LB947—a bill to “adopt the Nebraska Property Tax Cuts and Opportunities Act, change income tax rates, and eliminate certain exemptions and credits.” (Nebraska Legislature, [LB947](#), Introduced: 1/10/18)
- On April 3, 2018, the Legislature considered Senator Erdman’s motion to effectively end debate on LB 947 for the session; however, the motion failed in a 9-25 vote. “Erdman filed a motion to bracket the bill, which effectively would end debate on it for this session. The motion failed on a 9-25 vote.” (Spike Jordan, “Sen. Steve Erdman fights for property tax relief,” [Star Herald](#), 1/28/18)
- Tony Vargas voted “yes” on Senator Erdman’s motion to bracket LB947. (LB947, [AM 2542 Revenue - MO 313 Erdman - BRACKET UNTIL 4/18/18](#), Failed: 9 - 25, Vargas voted Yes, 4/3/2018)

LB947 - Adopt the Nebraska Property Tax Cuts and Opportunities Act, change income tax rates, and eliminate certain exemptions and credits			
Stage:	General File	Date of Vote:	April 03, 2018
Motion/Amendment:	AM 2542 Revenue - MO 313 Erdman - BRACKET UNTIL 4/18/18		
Vote Totals:	Yes: 9 No: 25 Present - Not Voting: 12 Excused - Not Voting: 3 Absent - Not Voting: 0		
Individual Votes			
Albrecht	No	Krist	Present - Not Voting
Baker	Present - Not Voting	Kuehn	No
Blood	Excused - Not Voting	Larson	Excused - Not Voting
Bolz	Present - Not Voting	Lindstrom	No
Bostelman	No	Linehan	No
Brasch	No	Lowe	No
Brewer	No	McCollister	Present - Not Voting
Briese	Yes	McDonnell	No
Chambers	Yes	Morfeld	Yes
Clements	No	Murante	No
Crawford	Excused - Not Voting	Pansing Brooks	Present - Not Voting
Ebke	No	Quick	Present - Not Voting
Erdman	Present - Not Voting	Riepe	No
Friesen	Present - Not Voting	Scheer	No
Gelst	No	Schumacher	Yes
Groene	No	Smith	No
Halloran	Present - Not Voting	Stinner	No
Hansen	Yes	Thibodeau	No
Harr	Present - Not Voting	Vargas	Yes
Hilgers	No	Walz	Yes
Hilkemann	No	Watermeier	No
Howard	Present - Not Voting	Wayne	Yes
Hughes	No	Williams	No
Kolowski	Present - Not Voting	Wishart	Yes
Kotterman	No		

(LB947, [AM 2542 Revenue - MO 313 Erdman - BRACKET UNTIL 4/18/18](#), Failed: 9 - 25, Vargas voted Yes, 4/3/2018)

Editor’s Note: Erdman’s motion to bracket LB947 would effectively end debate on the bill for the current session. Thus, Vargas’ “yes” vote was a vote to effectively end debate on the bill during the session.

- LB 947 would have reduced personal income, corporate income, and property taxes in Nebraska. “Ricketts has proposed a different, more modest income and property tax plan, LB 947, introduced by Sen. Jim Smith of Papillion, who chairs the Revenue Committee.

LB 947 would reduce personal income, corporate income and property taxes over a period of time.” (Spike Jordan, “Sen. Steve Erdman fights for property tax relief,” [Star Herald](#), 1/28/18)

- **According to the American Conservative Union, LB 947 would provide over \$4.5 billion in tax relief over a 10-year-period by reducing property taxes, income taxes, and the corporate tax rate.** “This bill provides over \$4.5 billion in tax relief over the next decade by reducing property taxes, income taxes and the corporate tax rate. Reducing tax burdens increases economic growth, which increases family prosperity, as illustrated by the ACU Foundation’s Family Prosperity Index. ACU supports this much needed pro-growth tax relief and supported this bill. The legislature voted against a motion to kill the bill on April 3, 2018 by a vote of 9-25. A ‘No’ vote supported the ACU position.)” (American Conservative Union Foundation, “[LB 947 – Preventing Reduction in Property and Income Taxes](#),” Accessed: 10/22/21)
 - **According to Governor Ricketts, LB 947 would have provided over \$4.5 billion in tax relief for Nebraskan families and businesses over ten years.** “LB 947 was advanced by the Revenue Committee on March 20, 2018. If enacted alongside the Property Tax Credit Relief Fund, it would provide over \$4.5 billion in tax relief for Nebraskan families and businesses over 10 years. A full outline of the proposal is included below.” (Office of Governor Pete Ricketts, “Gov. Ricketts Unifies Support for Major Tax Relief with Farm, Business Groups,” [Press Release](#), 3/26/18)
- **LB 947 would have provided between \$600 million and \$1 billion in overall property tax relief.** “Nebraska Farm Bureau President Steve Nelson: ‘LB 947 as advanced from the Revenue Committee moves in a direction that addresses many of our organization’s goals for property tax. Those goals include a property tax solution that is significant, providing between \$600 million and \$1 billion in property tax relief, one that puts us on a path for long-term relief for all property tax payers, and one that provides relief as soon as possible. LB 947 meets these objectives.’” (Office of Governor Pete Ricketts, “Gov. Ricketts Unifies Support for Major Tax Relief with Farm, Business Groups,” [Press Release](#), 3/26/18)
- **LB 947 included a new refundable income tax credit for homeowners and agricultural landowners to offset property taxes.** “The tax and budget changes of LB 947 as amended include the implementation of a new refundable income tax credit for homeowners and agricultural landowners to offset property taxes, reductions to the top corporate income tax rates and a \$5 million increase in state funding for workforce development.” (“Policy Brief - Amended Tax Bill’s Costs Outweigh Modest Tax Cuts,” [Open Sky Policy](#), Accessed 6/23/22)
 - **According to the Revenue Committee chairman, the tax credits specifically would save between \$600 million and \$700 million.** “But State Sen. Jim Smith of Papillion, the Revenue Committee chairman, said he will not seek a vote on the proposal until committee members have had a chance to see and digest the actual legislation... Under the new plan, ag land owners would start with income tax credits equal to 2 percent of their net property tax bills, meaning their bills after the existing credits had been subtracted. The income tax credits would increase 2 percent each year until reaching 20 percent in 2027. Homeowners would get income tax credits equal to 1 percent of their net property tax bills, up to a cap of \$25. The income tax credits would increase by 1 percent each year for eight years, then by 2 percent a year until reaching 20 percent – or a cap of \$500 – by 2030. Smith estimated that the new income tax credits would add up to about \$600

million to \$700 million by 2030.” (Martha Stoddard, “New Ricketts tax proposal would leave state property tax credits, exemptions intact,” [Omaha World-Herald](#), 3/13/18)

In May 2017, Tony Vargas supported legislation that would have extended a property tax increase that was intended to be temporary:

- **In January 2017, Senator Friesen introduced LB98, legislation to “extend certain levy authority for natural resources districts.”** (Nebraska Legislature, [LB98](#), Introduced: 1/5/17)
- **LB 98 would extend the three-cent levy authority for NRDs located in fully or over-appropriated river basins from FY2017-18 to FY2025-26.** “Introduced by Sen. Curt Friesen of Henderson, LB98 would extend the three-cent levy authority for NRDs located in fully or over-appropriated river basins from fiscal year 2017-18 to FY2025-26. The levy may be used only for ground water management and integrated management programs under the Nebraska Ground Water Management and Protection Act.” (Sen. Curt Friesen, “Natural resources district levy authority extension fails,” [Unicameral Update](#), 5/2/17)
- **The three-cent levy authority was implemented as a temporary stop gap measure.** “Kuehn told the Hub this morning the special levy of up to 3 cents per \$100 valuation was put into place by the Legislature in 2005 as a stopgap measure until more permanent projects such as the Water Sustainability Fund and integrated water management plans could be established.” (Lori Potter, “Senators, NRD officials disagree on special levy extension need,” [Kearney Hub](#), 4/7/17)
 - **“It was sold to the Legislature as temporary. That’s why it has a sunset (fiscal year 2017-18),’ he said.”** (Lori Potter, “Senators, NRD officials disagree on special levy extension need,” [Kearney Hub](#), 4/7/2017)
- **The American Conservative Union opposed the bill claiming that temporary tax increases should be temporary.** “LB 98 – Increasing Property Taxes... This bill extends for eight years a special temporary ‘Natural Resource District Levy’ of three cents that is supposed to expire in 2018. ACU believes temporary tax increases should be temporary and that this bill contradicts the statewide effort to lower property taxes in a separate bill and opposed this bill. The legislature refused to end debate on the bill on May 2, 2017 by a vote of 31-9 (33 votes were required), killing the bill. (A ‘No’ vote supported the ACU position.)” (American Conservative Union Foundation, “[LB 98 - Increasing Property Taxes](#),” Accessed: 10/12/21)
- **On May 2, 2017, Tony Vargas voted in favor “yes” on a motion to reach cloture on LB 98.** (Nebraska Legislature, LB98, Motion: AM 819 Erdman - MO 113 Friesen - CLOTURE, [Recorded Vote](#), Failed: 31-9, Vargas voted Yes, 5/2/17)

LB98 - Extend certain levy authority for natural resources districts			
Stage:	General File	Date of Vote:	May 02, 2017
Motion/Amendment:	AM 819 Erdman - MO 113 Friesen - CLOTURE		
Vote Totals:	Yes: 31 No: 9 Present - Not Voting: 9 Excused - Not Voting: 0 Absent - Not Voting: 0		
Individual Votes			
Albrecht	Yes	Kolterman	Yes
Baker	Yes	Krist	Present - Not Voting
Blood	Yes	Kuehn	No
Bolz	Yes	Larson	Yes
Bostelman	Yes	Lindstrom	Yes
Brasch	Yes	Linehan	Yes
Brewer	Yes	Lowe	No
Briese	Present - Not Voting	McCollister	Yes
Chambers	Yes	McDonnell	No
Clements	No	Morfeld	Yes
Craighead	Present - Not Voting	Murante	Present - Not Voting
Crawford	Yes	Pansing Brooks	Present - Not Voting
Ebke	Yes	Quick	Yes
Erdman	No	Riepe	Present - Not Voting
Friesen	Yes	Scheer	Yes
Geist	No	Schumacher	Present - Not Voting
Groene	No	Smith	Yes
Halloran	No	Stinner	Yes
Hansen	Yes	Vargas	Yes
Harr	Yes	Walz	Yes
Hilgers	No	Watermeier	Yes
Hilkemann	Present - Not Voting	Wayne	Yes
Howard	Present - Not Voting	Williams	Yes
Hughes	Yes	Wishart	Yes
Kolowski	Yes		

(Nebraska Legislature, LB98, Motion: AM 819 Erdman - MO 113 Friesen - CLOTURE, [Recorded Vote](#), Failed: 31-9, Vargas voted Yes, 5/2/17)

- **In the Nebraska Legislature, “cloture” is defined as a parliamentary action to end debate on a bill and vote on its final passage.** “Cloture – a parliamentary action to cease debate on a bill and vote immediately on its advancement.” (Nebraska Legislature, [“Glossary of Legislative Terms,”](#) Accessed: 10/12/21)
- **Cloture motions are filed when a supporter of a bill is attempting to end a filibuster.** “Sen. Mike Hilgers of Lincoln, chairman of the Rules Committee, proposed a rule that would require 17 votes to defeat a cloture motion. Cloture motions are filed when a supporter of a bill wants to end a filibuster, which is a delay tactic used by senators who want to kill a piece of legislation.” (Joe Duggan, “Nebraska Legislature Rules Committee votes against changing filibuster rules and ending the secret ballot for leadership positions,” [Omaha World Herald](#), 1/14/17)
- **To end a filibuster, the cloture motion must receive 33 votes – a 2/3 majority.** “Under the Legislature’s current rules, those who want to end a filibuster must obtain 33 votes, which equates to a 2/3 majority of the 49 senators.” (Joe Duggan, “Nebraska Legislature Rules Committee votes against changing filibuster rules and ending the secret ballot for leadership positions,” [Omaha World Herald](#), 1/14/17)

In March of 2018, Tony Vargas enabled the filibuster of a bill that would have empowered voters to approve tax levies:

- In January 2018, Senator Groene introduced LB778, legislation to “require voter approval for school district building fund levies.” (Nebraska Legislature, [LB778](#), Introduced: 1/3/18)
- The American Conservative Union supported the bill because it gave voters a say in property tax levies. “This bill requires that property tax levies be approved by a majority of voters (instead of solely the school board) during a special or general election. Furthermore, the bill restricts the application of levies to school building repairs, alterations and furnishings. ACU supports providing voters a say in property tax levies and supported this bill. The legislature failed to invoke cloture and move the bill forward for passage on March 22, 2018 by a vote of 18-12. (A ‘Yes’ vote supported the ACU position.) Members voting ‘Present’ were counted as voting against the ACU position, as 33 votes were required to invoke cloture.” (American Conservative Union Foundation, “[LB 778 – Requiring Voter Approval for Property Tax Levies](#),” Accessed: 7/14/22)
- LB 778 would have required property tax levies to be approved by a majority of voters, instead of solely by school boards. “This bill requires that property tax levies be approved by a majority of voters (instead of solely the school board) during a special or general election.” (American Conservative Union Foundation, “[LB 778 – Requiring Voter Approval for Property Tax Levies](#),” Accessed: 10/22/21)
- In March 2018, Tony Vargas voted “Present” on cloture of LB778. (Nebraska Legislature, LB778, [AM 2098 Education - AM 2562 Pansing Brooks - MO 288 Groene - CLOTURE](#), Failed: 18-12, Vargas voted Present, 3/22/18)

LB778 - Require voter approval for school district building fund levies			
Stage:	General File	Date of Vote:	March 22, 2018
Motion/Amendment:	AM 2098 Education - AM 2562 Pansing Brooks - MO 288 Groene - CLOTURE		
Vote Totals:	Yes: 18 No: 12 Present - Not Voting: 18 Excused - Not Voting: 1 Absent - Not Voting: 0		
Individual Votes			
Albrecht	Yes	Krist	Present - Not Voting
Baker	No	Kuehn	Present - Not Voting
Blood	No	Larson	Yes
Bolz	Present - Not Voting	Lindstrom	Present - Not Voting
Bostelman	Present - Not Voting	Linehan	Yes
Brasch	Yes	Low	Yes
Brewer	Yes	McCollister	Present - Not Voting
Briese	Yes	McDonnell	Present - Not Voting
Chambers	No	Morfeld	No
Clements	Yes	Murante	Yes
Crawford	Present - Not Voting	Pansing Brooks	No
Ebke	Present - Not Voting	Quick	Present - Not Voting
Erdman	Yes	Riepe	Yes
Friesen	Present - Not Voting	Scheer	Present - Not Voting
Geist	Yes	Schumacher	Yes
Groene	Yes	Smith	Excused - Not Voting
Halloran	Yes	Stinner	No
Hansen	Present - Not Voting	Thibodeau	Yes
Harr	No	Vargas	Present - Not Voting
Hilgers	Yes	Walz	No
Hilkemann	Present - Not Voting	Watermeier	Yes
Howard	Present - Not Voting	Wayne	Present - Not Voting
Hughes	Present - Not Voting	Williams	No
Kolowski	No	Wishart	No
Kotterman	No		

(Nebraska Legislature, LB778, [AM 2098 Education - AM 2562 Pansing Brooks - MO 288 Groene - CLOTURE](#), Failed: 18-12, Vargas voted Present, 3/22/18)

- In the Nebraska Legislature, “Cloture” is defined as a parliamentary action to end debate on a bill and vote on its final passage. “a parliamentary action to cease

debate on a bill and vote immediately on its advancement.” (Nebraska Legislature, “[Glossary of Legislative Terms](#),” Accessed: 10/12/2021)

- **Cloture motions are filed when a supporter of a bill is attempting to end a filibuster.** “Sen. Mike Hilgers of Lincoln, chairman of the Rules Committee, proposed a rule that would require 17 votes to defeat a cloture motion. Cloture motions are filed when a supporter of a bill wants to end a filibuster, which is a delay tactic used by senators who want to kill a piece of legislation.” (Joe Duggan, “Nebraska Legislature Rules Committee votes against changing filibuster rules and ending the secret ballot for leadership positions,” [Omaha World Herald](#), 1/14/2017)
- **To end a filibuster, the cloture motion must receive 33 votes – a 2/3 majority.** “Under the Legislature’s current rules, those who want to end a filibuster must obtain 33 votes, which equates to a 2/3 majority of the 49 senators.” (Joe Duggan, “Nebraska Legislature Rules Committee votes against changing filibuster rules and ending the secret ballot for leadership positions,” [Omaha World Herald](#), 1/14/2017)

Editor’s Note: By voting “present,” Vargas effectively [enabled](#) the filibuster, which required 33 yes votes to end.

Tony Vargas voted in favor of a bill that would give new property tax authority to a new local unit of government, the “Regional Metropolitan Transit Authority,” and would enable it to charge up to \$17 million in property taxes without a vote from the people:

- **In January 2019, Senator Wayne introduced LB492, legislation to “Adopt the Regional Metropolitan Transit Authority Act.”** (Nebraska Legislature, [LB492](#), Introduced: 1/22/19)
- **The American Conservative Union opposed the bill because it increases taxpayer burdens without a vote of the people.** “This bill increases taxpayer burdens without a vote of the people through the creation of the Regional Metropolitan Transit Authority (RMTA). This new government entity would supposedly further expand public bus service in metropolitan Omaha. It would be funded through a property tax hike of 10 cents per \$100 of property valuation which amounts to over \$17 million in additional tax burdens on property owners. The bill would also likely increase cronyism, as the bill’s sponsor, Sen. Justin Wayne (ACUF Lifetime 37%), noted that Costco Wholesale Corporation’s chicken processing plant would be one of the major beneficiaries of the newly-created RMTA and its taxing and transportation powers. ACU opposes tax hikes without voter approval, believes private bus lines and the private sector are the best institutions to provide transportation service, believes any transportation service should be funded primarily through user fees and opposed this bill. The Legislature voted to override the governor’s veto by a vote of 33-16 on May 31, 2019 and the bill became law without the governor’s signature.” (American Conservative Union Foundation, “[LB 492 – Creating a New Bureaucracy and a \\$17 Million Property Tax Increase without a Vote of the People](#),” Accessed: 10/22/21)
- **The bill could add up to \$17 million in additional property tax burden.** “This bill increases taxpayer burdens without a vote of the people through the creation of the Regional Metropolitan Transit Authority (RMTA). This new government entity would supposedly further expand public bus service in metropolitan Omaha. It would be funded through a property tax hike of 10 cents per \$100 of property valuation which amounts to over \$17 million in additional tax burdens on property owners. The bill would also likely

increase cronyism, as the bill’s sponsor, Sen. Justin Wayne (ACUF Lifetime 37%), noted that Costco Wholesale Corporation’s chicken processing plant would be one of the major beneficiaries of the newly-created RMTA and its taxing and transportation powers. ACU opposes tax hikes without voter approval, believes private bus lines and the private sector are the best institutions to provide transportation service, believes any transportation service should be funded primarily through user fees and opposed this bill. The Legislature voted to override the governor’s veto by a vote of 33-16 on May 31, 2019 and the bill became law without the governor’s signature.” (The American Conservative Union Foundation, “[LB 492 – Creating a New Bureaucracy and a \\$17 Million Property Tax Increase without a Vote of the People](#),” Accessed: 10/22/21)

- **LB 492 would give new property tax authority to a new local unit of government known as the “Regional Metropolitan Transit Authority,” which could charge up to \$17 million in property taxes without a vote from the people.** “LB 492 would give new property tax authority to a new local unit of government known as the ‘Regional Metropolitan Transit Authority,’ to charge up to \$17 million in property taxes without a vote from the people.” (KHGI Staff, “Gov. Ricketts’ Transit Authority veto gets an override,” [ABC Nebraska TV](#), 5/31/19)
- **Tony Vargas voted in favor of the final passage of LB 492.** (Nebraska Legislature, LB492, Final Reading, [Recorded Vote](#): Passed: 32-11, Vargas voted Yes, 5/24/19)

LB492 - Adopt the Regional Metropolitan Transit Authority Act			
Stage:	Final Reading	Date of Vote:	May 24, 2019
Motion/Amendment:			
Vote Totals:	Yes: 32	No: 11	
	Present - Not Voting: 5	Excused - Not Voting: 1	Absent - Not Voting: 0
Individual Votes			
Albrecht	Present - Not Voting	Hughes	Yes
Arch	Present - Not Voting	Hunt	Yes
Blood	Yes	Kolowski	Yes
Bolz	Yes	Kolterman	Yes
Bostelman	No	La Grone	No
Brandt	Yes	Lathrop	Yes
Brewer	Excused - Not Voting	Lindstrom	Yes
Briese	Yes	Linehan	Yes
Cavanaugh	Yes	Low	No
Chambers	Yes	McCollister	Yes
Clements	No	McDonnell	Yes
Crawford	Yes	Morfeld	Yes
DeBoer	Yes	Moser	No
Dom	Yes	Murman	No
Erdman	Present - Not Voting	Pansing Brooks	Yes
Friesen	Yes	Quick	Yes
Gelst	No	Scheer	Yes
Gragert	Present - Not Voting	Slama	No
Groene	No	Stinner	Yes
Halloran	Present - Not Voting	Vargas	Yes
Hansen, B.	No	Walz	Yes
Hansen, M.	Yes	Wayne	Yes
Hilgers	No	Williams	Yes
Hikemann	Yes	Wishart	Yes
Howard	Yes		

(Nebraska Legislature, LB492, Final Reading, [Recorded Vote](#): Passed: 32-11, Vargas voted Yes, 5/24/19)

- **In May 2021, Governor Pete Ricketts vetoed LB 492, but lawmakers overrode the veto.** “According to officials, Nebraska lawmakers have overrode Governor Pete Ricketts' veto on the Transit Authority for Legislative Bill 492.” (KHGI Staff, “Gov. Ricketts’ Transit Authority veto gets an override,” [ABC Nebraska TV](#), 5/31/2019)
 - **On May 31st, 2019, Tony Vargas voted to override the Governor’s veto of LB 492.** (Nebraska Legislature, LB492, Motion to Override, [Recorded Vote](#): Passed: 33-16, Vargas voted Yes, 5/31/19)

LB492 - Adopt the Regional Metropolitan Transit Authority Act			
Stage:	MOTION TO OVERRIDE	Date of Vote:	May 31, 2019
Motion/Amendment:	MO 111 Wayne		
Vote Totals:	Yes: 33 No: 16 Present - Not Voting: 0 Excused - Not Voting: 0 Absent - Not Voting: 0		
Individual Votes			
Albrecht	No	Hughes	Yes
Arch	No	Hunt	Yes
Blood	Yes	Kolowski	Yes
Bolz	Yes	Kolterman	Yes
Bostelman	No	La Grone	No
Brandt	Yes	Lathrop	Yes
Brewer	No	Lindstrom	Yes
Briese	No	Linehan	Yes
Cavanaugh	Yes	Lowe	No
Chambers	Yes	McCollister	Yes
Clements	No	McDonnell	Yes
Crawford	Yes	Morfeld	Yes
DeBoer	Yes	Moser	Yes
Dorn	Yes	Murman	No
Erdman	No	Pansing Brooks	Yes
Friesen	Yes	Quick	Yes
Geist	No	Scheer	Yes
Gragert	Yes	Slama	No
Groene	No	Stinner	Yes
Halloran	No	Vargas	Yes
Hansen, B.	No	Walz	Yes
Hansen, M.	Yes	Wayne	Yes
Hilgers	No	Williams	Yes
Hilkemann	Yes	Wishart	Yes
Howard	Yes		

(Nebraska Legislature, LB492, Motion to Override, [Recorded Vote](#): Passed: 33-16, Vargas voted Yes, 5/31/19)