

Adjusted Dollar Limitations for Debtor Exemptions

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Issue

Under Neb. Rev. Stat. § [25-1552\(2\)](#) and [25-1556\(2\)](#), every five years, beginning with the year 2023, DOR must calculate adjusted dollar limitations for debtor exemptions reflecting the cumulative percentage change over the preceding five years in the Consumer Price Index for All Urban Consumers, as prepared by the United States Department of Labor, Bureau of Labor Statistics.

Conclusion

For 2023 through 2027, the following amounts apply:

Neb. Rev. Stat. § 25-1552	
Property Type	Adjusted Exemption Amount for 2023-2027
Personal Property	\$ 5,970

Neb. Rev. Stat. § 25-1556	
Property Type	Adjusted Exemption Amount for 2023-2027
Household Goods	\$ 3,582
Tools & Other Professional Supplies	\$ 5,970
Motor Vehicles	\$ 5,970

APPROVED:



James R. Kamm
Tax Commissioner

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