

Radcliffe Gilbertson & Brady

NE Society of Certified Public Accountants

Weekly Report for Bills of Interest on 03/19/2023

The full text of all bills and other information is available by clicking on the bill number on the chart or online at www.nebraskalegislature.gov

Document	Description	Committee	Hearing Date	Status
LB3	(Sanders) Change provisions for tax levies for bonds issued by political subdivisions Requires each county board to levy taxes for bonds that have not been issued but are authorized to be issued. Includes annual deadlines for political subdivision that has approved a bond to notify the county assessor of the approved bond to correct the valuation of property.	Banking, Commerce and Insurance	01/31/2023	General 02/02/2023 Placed on General File Notice of hearing for January 31, 2023 Referred to Banking, Commerce and Insurance Committee Date of introduction
LB10	(Blood) Change motor vehicle and property tax exemptions for disabled veterans Expands the definition of disabled veteran to have the same meaning as in 5 U.S.C. 2108, as such section existed on January 1, 2023.	Revenue	01/26/2023	Committee 01/09/2023 Holdcroft name added Aguilar name added Hunt name added Notice of hearing for January 26, 2023
LB16	(Briese) Require occupational boards to issue certain credentials based on credentials or work experience in another jurisdiction and make a determination regarding an applicant with a criminal conviction, provide for jurisprudential examinations and appeals from denial of a license, and change requirements for membership of the State Electrical Board Requires occupational boards to issue certain credentials based on credentials or work experience in another jurisdiction and decide regarding an applicant with a criminal conviction, provide for jurisprudential examinations and appeals from denial of a license. Changes the membership requirements of the State Electrical Board to require the appointment of a journeyman, and an electrical contractor or master electrician, to be affiliated with a nonprofit labor organization for electrical workers. Requires the State Electrical Board to issue licenses to out-of-state applicants if certain criteria are met. Establishes the process for individuals with criminal convictions applying for occupational licenses and government certificates. Excludes CPAs, Realtors, architects, bankers, law enforcement, insurance	Government, Military and Veterans Affairs	02/09/2023	General 03/13/2023 Placed on General File with AM748 Government, Military and Veterans Affairs AM748 filed McDonnell name added Notice of hearing for February 09, 2023
LB28	(Erdman) Change provisions relating to decisions on appeals under the Tax Equalization and Review Commission Act Provides if the commission has not decided on an appeal by the date when the first half of the following year's property taxes become delinquent, the property in question shall be given an assessed value equal to the previous year's. E Clause	Revenue	01/25/2023	General 02/13/2023 Revenue AM351 filed Placed on General File with AM351 Notice of hearing for January 25, 2023 Referred to Revenue Committee
LB29	(Erdman) Change provisions relating to the assessment of real property that suffers significant property damage Replace term "destroyed" property with "damaged" property. Provides the County Assessor with a duty to inspect and review all properties for which a report has be filed. Must file a report to the County Board of Equalization on or before July 20th of the current assessment years. Eclause	Revenue	01/27/2023	General 03/06/2023 Revenue AM130 filed Placed on General File with AM130 Notice of hearing for January 27, 2023 Referred to Revenue Committee
LB36	(DeBoer) Change individual income tax brackets and rates Provides a decreasing tax rate for individual income tax returns qualifying for "rate 3" beginning on 1/1/23 at 4.81% and settling on 1/1/27 at 4.01%. For "rate 4" beginning on 1/1/23 at 6.64% and settling on 1/1/27 at 5.84%	Revenue	03/15/2023	Committee 01/09/2023 Notice of hearing for March 15, 2023 Hunt name added Conrad name added

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				Referred to Revenue Committee
LB38	(Blood) Provide an income tax adjustment relating to federal retirement annuities Taxable years beginning 1/1/24, individuals may reduce their federal adjusted gross income by amounts received as annuities under the Federal Employees Retirement System or the Civil Service Retirement System	Revenue	02/15/2023	Committee 01/09/2023 Notice of hearing for February 15, 2023 Notice of hearing for February 03, 2023 (cancel) Notice of hearing for February 03, 2023 Ibach name added
LB41	(Hansen, B.) Prohibit state agencies from imposing annual filing and reporting requirements on charitable organizations No agency, nor the Secretary of State of the Attorney General, may require any annual filing or reporting requirements more burdensome than authorized by state law – unless a compelling state interest can be determined	Government, Military and Veterans Affairs	02/09/2023	Committee 01/09/2023 Notice of hearing for February 09, 2023 Referred to Government, Military and Veterans Affairs Committee Date of introduction
LB43	(Sanders) Require hearing officers and judges to interpret statutes and regulations to limit agency power and maximize individual liberty A hearing officer or judge hearing a contested case under the Administrative Procedures Act shall not defer to the state agency's interpretation of a statute or regulation. In actions involving state agencies, hearing officers and judges shall resolve any remaining doubts in the interpretation of a statute or regulation in a reasonable way that favors a limit on state agency authority and maximizes individual liberty.	Government, Military and Veterans Affairs	02/09/2023	Committee 01/13/2023 Notice of hearing for February 09, 2023 Rereferred to Government, Military and Veterans Affairs Committee Referred to Judiciary Committee Date of introduction
LB58	(Cavanaugh, J.) Provide a sales and use tax exemption for diapers Exempts the sale, storage, or use of diapers	Revenue	01/26/2023	Committee 01/09/2023 Hunt name added Notice of hearing for January 26, 2023 Conrad name added Referred to Revenue Committee
LB79	(Erdman) Adopt the Nebraska EPIC Option Consumption Tax Act Enacts a Taxpayer Bill of Rights which would be enacted after Constitutional amendment passes abolishing our current tax system. In 2026, a consumption tax would be placed on all new goods and all services. The tax would be collected at the point of sale or service and remitted to the state. Includes goods purchased in another state for use or consumption in Nebraska.	Revenue		Committee 01/09/2023 Erdman Priority Bill Erdman priority bill Erdman AM314 filed Referred to Revenue Committee Conrad MO2 Indefinitely postpone pursuant to Rule 6 Section 3(f) filed
LB90	(Day) Change provisions relating to tax incentive performance audits Removes the Nebraska Advantage Act and the Nebraska Job Creation and Mainstreet Revitalization Act from the programs requiring a tax incentive performance audit by the Department of Revenue. Updates six-digit code designations under the North American Industry Classification System for renewable energy firms	Executive Board	02/10/2023	General 02/15/2023 Legislative Performance Audit Priority Bill Legislative Performance Audit priority bill Executive Board AM327 filed Placed on General File with AM327 Day name withdrawn

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LB96	(Slama) Provide a sales and use tax exemption for twine Creates a tax exemption for twine used in the baling of livestock feed or bedding	Revenue	01/27/2023	Committee 01/10/2023 Hardin name added Notice of hearing for January 27, 2023 Referred to Revenue Committee Date of introduction
LB100	(Erdman) Change provisions relating to qualified locations under the ImagiNE Nebraska Act Amends the ImagiNE Nebraska Act to include waste treatment and disposal locations as qualified locations.	Revenue	03/16/2023	Committee 01/10/2023 Hardin name added Notice of hearing for March 16, 2023 Referred to Revenue Committee Date of introduction
LB113	(McDonnell) Appropriate funds for federal four and nine percent low-income housing tax credit programs \$10.5M from the GF in FY23-24 and FY24-25 to the DED for the Community and Rural Development program to contract with the NIFA for the development of affordable housing units eligible for federal housing tax credits.	Banking, Commerce and Insurance	01/31/2023	Committee 01/10/2023 Notice of hearing for January 31, 2023 Referred to Banking, Commerce and Insurance Committee Date of introduction
LB116	(Brandt) Change provisions of the Beginning Farmer Tax Credit Act Defines farm as any improved or unimproved tract of land used for or devoted to the commercial production of farm products. Increases the net worth ceiling to qualify as a beginning farmer to \$1m. Excludes pension, retirement, or other deferred benefit accounts of the individual or their spouse/dependent from net worth calculation. Beginning farmers be of legal age to enter into binding contracts or leases. Removes the requirement that a qualified beginning farmer need be in a current three-year rental agreement to be permitted the credit and requires the board to review existing three-year rental agreements annually.	Agriculture	02/07/2023	General 03/13/2023 Agriculture Priority Bill Agriculture AM718 filed Placed on General File with AM718 Agriculture priority bill Brandt AM262 filed
LB146	(Kauth) Change provisions relating to assessment of improvements on leased lands and methods for giving notice by the Tax Commissioner Allows taxpayers to opt in to receive notice from the Tax Commissioner by email	Revenue	02/01/2023	Select 02/24/2023 Placed on Select File Cavanaugh, M. MO34 Bracket until February 24, 2023 filed Cavanaugh, M. MO34 failed Advanced to Enrollment and Review Initial
LB147	(Kauth) Change procedures for property tax refunds Allows political subdivisions to receive notice of tax refunds from the county treasurer via email, or if receiving a tax refund of \$1000 or less to waive the notice requirement of the county treasurer.	Revenue	02/01/2023	General 02/07/2023 Cavanaugh, M. AM574 filed Cavanaugh, M. AM575 filed Cavanaugh, M. AM577 filed Cavanaugh, M. AM576 filed
LB165	(Geist) Include elementary and secondary schools in the Nebraska educational savings plan trust and change tax benefits	Revenue		Committee 01/11/2023 Bostelman Priority Bill

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	Expands 529 plan coverage to include elementary and secondary schools. \$10,000 limit on elementary or secondary expenses per year.			Bostelman priority bill Referred to Revenue Committee Date of introduction
LB169	(Hunt) Prohibit discrimination based upon sexual orientation and gender identity Includes sexual orientation and gender identity as protected classes of identity for anti-discrimination provisions	Judiciary	03/01/2023	Committee 01/11/2023 Dungan name added Wishart name added Notice of hearing for March 01, 2023 Hunt AM10 filed
LB173	(Bostar) Change provisions relating to the taxation of nonresident income Provides that compensation paid to a nonresident individual shall not constitute income derived from sources within this state if: - For service on a board of directors or similar governing body paid to a nonresident; or - Compensation is for duties performed while present in this state for no more than 30 days in a taxable year; - Duties are performed in more than one state during the taxable year; and - Compensation is not paid in the individual's capacity as a professional athlete, professional entertainer, or public figure. Provides that employers do not need to withhold taxes for compensation unless the individual performs employment duties while present in the state for more than 30 days No penalties or interest payments for failure to withhold income taxes if: - The employer, in their sole discretion, maintains a time and attendance system specifically to allocate employee wages among all taxing jurisdictions; or - The employer does not maintain a time and attendance system, but rather relies on the records and accurate reporting of their employees as to the time and place of duty performance.	Revenue		Committee 01/11/2023 Referred to Revenue Committee Date of introduction
LB180	(Brandt) Adopt the Nebraska Biodiesel Tax Credit Act Provides that a retail dealer of biodiesel fuel during the prior calendar year shall be eligible to receive tax credits equal to 14 cents times the number of gallons of biodiesel sold during the prior calendar year, up to \$5 million per year. Defines biodiesel as fuel derived from plant or animal sources. No applications after 12/31/28	Revenue	03/01/2023	Committee 01/11/2023 Notice of hearing for March 01, 2023 Brandt AM142 filed Referred to Revenue Committee Date of introduction
LB192	(Halloran) Change the definition of household income for homestead exemptions Removes Social Security benefits from the definition of "Household Income."	Revenue		Committee 01/11/2023 Referred to Revenue Committee Date of introduction
LB206	(von Gillern) Change provisions relating to the taxation of partnerships	Revenue	01/25/2023	General 02/07/2023

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	Any partnership that is required to file an amended return shall be allowed, at the partnership's election, to file an amended Nebraska income tax return and to pay all Nebraska income tax associated with such amended return, determined after taking into consideration offsetting positive and negative adjustments of partnership items, at the top individual tax rate set forth in section 77-2715.03 as if the partnership were an individual. For a partnership making an election pursuant to this subsection and paying the tax arising from the amended return, (a) the partners of such electing partnership shall not be required to file amended Nebraska income tax returns for the year of the election and shall not be required to pay Nebraska income tax, penalties, or interest arising as a result of such amended return and (b) the basis, and other tax items in the hands of the partner, arising from the partner's interest in the partnership shall be determined as if the election under this subsection had not been made and shall be determined in a similar manner as set forth for federal income tax purposes.			Revenue AM138 filed Placed on General File with AM138 Notice of hearing for January 25, 2023 Referred to Revenue Committee
LB209	(Bostar) Provide tax exemptions relating to data centers	Revenue	03/01/2023	Committee 01/12/2023
	Exempts sales and use tax from the purchase, sale, lease, or rental of certain property used in the operation of a data center including computers and related equipment, electricity or other fuel, and tangible personal property that will be incorporated into a building housing a data center.			Notice of hearing for March 01, 2023 Referred to Revenue Committee Date of introduction
LB211	(Blood) Adopt the Property Tax Circuit Breaker Act	Revenue	03/15/2023	Committee 01/12/2023
	Provides a refundable income tax credit for qualified taxpayers with limited income available to pay property taxes. Authorizes the NDOR to certify tax credits up to \$74m for both 2024 and 2025 for qualifying agricultural taxpayers with a federal adjusted gross income of less than \$350,000 in the most recently completed taxable year. Authorizes the NDOR to certify tax credits up to \$126m for both 2024 and 2025 for qualifying residential taxpayers with a federal adjusted gross income of less than \$100,000 for a married filing jointly taxpayer or \$50,000 for any other taxpayer.			Notice of hearing for March 15, 2023 Conrad name added Referred to Revenue Committee Date of introduction
LB213	(Slama) Change provisions regarding tax credits under the Nebraska Job Creation and Mainstreet Revitalization Act and grants under the Rural Workforce Housing Investment Act	Revenue		Committee 01/12/2023
	Limits new projects under the Job Creation and Mainstreet Revitalization Act to cities of the second class and villages. Reduces required matching fund requirements to 25%.			Referred to Revenue Committee Date of introduction
LB235	(Wayne) Change provisions relating to the use of tax credits under the ImagiNE Nebraska Act	Revenue	03/15/2023	Committee 01/12/2023
	Economic redevelopment area defined as (1) the average rate of unemployment in the area during the period covered by the most recent federal decennial census or American Community Survey 5-Year Estimate is at least 150% of the average rate of unemployment in the state during the same period and (2) the average poverty rate in the area exceeds 20% for the total federal census tract or tracts or federal census block group or block groups in the area.			Notice of hearing for March 15, 2023 Referred to Revenue Committee Date of introduction
LB239	(Wayne) Change individual income tax brackets and rates	Revenue		Committee 01/12/2023
	Adjusts tax brackets for all levels of individual income for taxable years beginning on or after 1/1/24. For taxable years beginning on or after 1/1/25, the Tax Commissioner has duty of updating brackets annually based on the percentage change in the CPI for All Urban Consumers. Top rate will proportionally be reduced from 6.44% down to 5.84% in 2027.			Referred to Revenue Committee Date of introduction
LB242	(Briese) Change provisions of the Nebraska Property Tax Incentive Act	Revenue	02/09/2023	Committee 01/12/2023
	Removes the 5% allowable growth cap. For taxable years beginning or deemed to begin in 2024, the department shall change the credit percentage so that the total amount of credits given for such taxable years is \$1B			Briese FA17 filed Notice of hearing for February 09, 2023 Referred to Revenue Committee Date of introduction

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LB243	(Briese) Change the minimum amount of relief granted under the Property Tax Credit Act For each tax year beginning during or after 2024, the minimum amount of relief granted under the act shall be \$700M plus a percentage increase equal to the percentage increase in the total assessed value of all real property in the state from the prior year to the current year	Revenue	02/09/2023	Committee 01/12/2023 Briese Priority Bill Briese priority bill Briese FA18 filed Notice of hearing for February 09, 2023 Referred to Revenue Committee
LB244	(Briese) Provide an additional tax credit under the Nebraska Property Tax Incentive Act For taxable years beginning on or after 1/1/24, there shall be a refundable income tax credit equal to the credit percentage calculated under this act multiplied by the amount of general taxes paid by the taxpayer. For 2024, the credit percentage shall be set so that the total amount of credits given shall be \$200M. For 2025 and each year after, the credit percentage shall be set so that the total amount of credits given shall be the prior year's maximum plus an allowable growth percentage	Revenue	02/09/2023	Committee 01/12/2023 Briese FA19 filed Notice of hearing for February 09, 2023 Referred to Revenue Committee Date of introduction
LB294	(Conrad) Adopt the Child Tax Credit Act Tax credit for taxpayers with qualifying children, under 18 and claimed as a dependent. If married filing jointly, the credit \$1000 per qualifying child, except that the credit amount shall be reduced, but not below zero, by 5% for each \$2000, or fraction thereof, by which the taxpayer's federal adjusted gross income exceeds \$110,000; If head of household, the credit is \$1000 per qualifying child, except that the credit amount shall be reduced, but not below zero, by 5% for each \$1500, or fraction thereof, by which the taxpayer's federal adjusted gross income exceeds \$92,500. If any other filing status, the credit shall be \$1000 per qualifying child, except that the credit amount shall be reduced, but not below zero, by 5% for each \$1000, or fraction thereof, by which the taxpayer's federal adjusted gross income exceeds \$75,000. The credit amount is adjusted beginning in 2024 to account for inflation.	Revenue	02/08/2023	Committee 01/13/2023 Conrad Priority Bill Conrad priority bill Notice of hearing for February 08, 2023 Hunt name added Referred to Revenue Committee
LB295	(Conrad) Increase the earned income tax credit Increases the refundable credit allowed to qualified taxpayers against the income tax from 10% to 17% beginning in 2024.	Revenue	02/08/2023	Committee 01/13/2023 Notice of hearing for February 08, 2023 Hunt name added Referred to Revenue Committee Date of introduction
LB300	(Linehan) Change provisions relating to sales and use tax exemptions for nonprofit organizations Exempts nonprofit organizations certified or contracted by behavioral health authorities or the behavioral health division of the DHHS from sales and use taxes	Revenue		General 02/13/2023 Placed on General File Referred to Revenue Committee Date of introduction
LB309	(Bostar) Change an interest rate relating to property tax refunds Any refund or claim shall accrue interest on the unpaid balance at a rate of 14% beginning 30 days after the date the county assessor certifies the amount of refund.	Revenue		Committee 01/13/2023 Referred to Revenue Committee Date of introduction
LB344	(Armendariz) Exclude certain delinquent taxes from qualifying for tax credit under the Nebraska Property Tax Incentive Act Excludes taxes, delinquent for 5 years or more, from tax credits for community college and school district taxes paid.	Revenue		General 03/16/2023 Placed on General File Referred to Revenue Committee

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LB349	(Wayne) Change award limitations and appropriations intent language under the Business Innovation Act Requires the distribution of funding to be equal between the three congressional districts to the maximum extent possible. Increases the appropriation to at least \$45M for FY23-24 and 24-25. Increases the amount the department may award each year from \$6M to \$18M for each of the qualified business programs.	Appropriations	03/07/2023	Committee 01/17/2023 Notice of hearing for March 07, 2023 Referred to Appropriations Committee Date of introduction
LB350	(Wayne) Adopt the Pioneer Economic Tax Credit Act Tax credit for individuals who contribute to qualifying organizations equal to 50% of the cash contribution. Qualifying organizations are iHubs and community development financial institutions. Organizations may use the cash contributions to fund eligible activities to support the local community.	Revenue	03/15/2023	Committee 01/17/2023 Notice of hearing for March 15, 2023 Referred to Revenue Committee Date of introduction
LB367	(Conrad) Adopt the Fair Chance Hiring Act Employers and employment agencies may not ask applicants to disclose criminal records or history until after the applicant has received a conditional offer of employment. A limited inquiry into an applicant's criminal record or history is permissible only if: - Criminal history check is required by law, or - A criminal background disqualifies the applicant based on federal or state law even if such law allowed for a waiver that would allow the applicant to be employed Provides employers and employment agencies with a duty to deliver specified information in a pre-adverse action notice if they intend to deny or disqualify an applicant. Gives the applicant a right to respond to the pre-adverse action notice with mitigation or rehabilitation evidence. Requires record keeping by employers and employment agencies regarding applicant data and procedures	Business and Labor	03/13/2023	Committee 01/17/2023 Notice of hearing for March 13, 2023 Hunt name added Referred to Business and Labor Committee Date of introduction
LB369	(Linehan) Change property tax provisions relating to net book value Reduces net book value for year nineteen of a twenty-year recovery period from 6.69 to 6.68	Revenue		Committee 01/17/2023 Referred to Revenue Committee Date of introduction
LB370	(Linehan) Require a notice relating to the availability of certain tax credits Requires County Treasurer to include notice of availability and process to claim income tax credits based on the amount an individual has paid for school district and college property taxes	Revenue	02/16/2023	Committee 01/17/2023 Notice of hearing for February 16, 2023 Referred to Revenue Committee Date of introduction
LB384	(Bostar) Change the distribution of sales tax revenue on aircraft Creates the Department of Transportation Aeronautics Capital Improvement Fund, which shall be used to build, repair, renovate, rehabilitate, restore, modify, or improve infrastructure at any of the state's public-use airports. Funded by proceeds from the sales and use taxes from the sale or lease of aircraft, as well as any gifts, grants, bequests, or donations to the fund.	Revenue		General 02/13/2023 Placed on General File Referred to Revenue Committee Date of introduction
LB387	(Linehan) Change provisions relating to income tax rates Placeholder bill	Revenue		Committee 01/17/2023 Referred to Revenue Committee Date of introduction

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LB388	(Linehan) Change provisions relating to sales taxes Placeholder bill	Revenue		Introduced 01/12/2023 Referred to Revenue Committee Date of introduction
LB389	(Linehan) Restrict the use of tax-increment financing A parcel of land cannot have its property taxes divided using tax increment financing if the same parcel or property had used TIF in the last 50 years	Urban Affairs	01/31/2023	Committee 01/17/2023 Wayne name added Notice of hearing for January 31, 2023 Referred to Urban Affairs Committee Date of introduction
LB407	(Linehan) Extend an application deadline under the Nebraska Transformational Projects Act Extends application period from 2023 to 2025.	Revenue		Committee 01/17/2023 Referred to Revenue Committee Date of introduction
LB416	(Kauth) Change provisions relating to the taxation of nonresident income Eliminates the convenience tax for nonresident remote workers unless present in the state for more than 30 days per year.	Revenue	02/15/2023	Committee 01/17/2023 Notice of hearing for February 15, 2023 Referred to Revenue Committee Date of introduction
LB440	(Albrecht) Change provisions relating to certain school taxes and special funds School District Special Fund limitations.	Revenue		Committee 01/18/2023 Referred to Revenue Committee Date of introduction
LB447	(Bostar) Provide an income tax deduction for retired firefighters for health insurance premiums, rename and change provisions of the Law Enforcement Education Act to include tuition waivers for professional firefighters and dependents, and provide powers and duties for the Department of Revenue Allows firefighters to reduce their federal adjusted gross income by the amount of health insurance premiums paid. Renames the "Law Enforcement Education" Act as the "First Responder Recruitment and Retention" Act. Requires first responders applying for in-state tuition waivers to file with NDOR proof of employment as a first responder and proof of residence in Nebraska. Permits legal dependents of any eligible first responder to receive the tuition waiver so long as the principle remains eligible.	Revenue	02/08/2023	General 03/06/2023 Placed on General File Notice of hearing for February 08, 2023 Referred to Revenue Committee Date of introduction
LB489	(von Gillern) Exclude marketplace network contractors working for marketplace network platforms from the Employment Security Law Exempts Marketplace Network Contractor from the Employment Security Law. Defines marketplace network contractor and marketplace network platform as follows: - Marketplace network contractor means a person who enters a written agreement with a marketplace network platform to use the marketplace network platform's digital network to connect with individuals or entities seeking services offered by the marketplace network contractor; such person performs services for individuals or entities through a marketplace network platform's digital network in exchange for compensation or payment; and such person does not perform services at a physical business location operated by the marketplace network platform in this state. Marketplace network contractor does not include a person transporting freight, sealed or closed envelopes, boxes, parcels, or other similar sealed or closed containers for compensation;	Business and Labor	03/13/2023	Committee 01/19/2023 Holdcroft AM236 filed von Gillern AM236 filed Notice of hearing for March 13, 2023 Referred to Business and Labor Committee

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	- Marketplace network platform means a person that maintains a digital network to facilitate services by marketplace network contractors to individuals or entities seeking those services, and accepts requests from the public only through the platform's digital network or mobile application, and not by telephone, facsimile, or in-person at a retail location.			
LB491	(von Gillern) Change provisions relating to claiming tax credits under the Nebraska Advantage Research and Development Act Extends sunset from 2022 to 2033. Allows all tax years of a taxpayer (i) which are open for assessment or filing a refund claim, (ii) for which a refund claim, including a refund request in an income tax return, concerning the credit has been filed but not yet paid, or (iii) for which the Tax Commissioner has issued a notice of proposed assessment of a deficiency, which is not yet final, concerning the credit, the credit shall be allowed for the first tax year it is claimed and for each tax year following (was capped at 20 years). Requires adjustment to qualified expenses for compensation paid to an employee of such taxpayer hired during or after the first tax year for which credit is claimed to the extent such compensation is subject to Nebraska income tax. Such compensation, for the tax year in which the credit is being claimed, shall be deducted from the taxpayer's qualified research expenses unless such employee was verified as eligible to work in the United States using E-Verify system within 90 days after the date of hire or such longer period as may be permitted under the rules of the federal E-Verify system. Such verification may be performed by the taxpayer or by someone on the taxpayer's behalf.	Revenue		Committee 01/19/2023 Referred to Revenue Committee Date of introduction
LB492	(von Gillern) Allow income tax deductions for the cost of certain property and for certain research or experimental expenditures For taxable years beginning January 1, 2023, federal adjusted gross income or, for corporations and fiduciaries, federal taxable income shall be reduced by the amounts allowed to be deducted in the tax year in which the property is placed in service the full cost of expenditures for business assets that are qualified property or qualified improvement property covered under section 168 of the IRC. If the taxpayer does not fully expense the costs in the taxable year in which the property is placed in service, the taxpayer may elect to depreciate the costs over a 5-year irrevocable term. A taxpayer may elect to treat research or experimental expenditures which are paid or incurred by the taxpayer during the taxable year in connection with the taxpayer's trade or business as expenses which are not chargeable to the capital account. Those expenditures shall be allowed as a deduction, notwithstanding any changes to the IRC related to the amortization of such research or experimental expenditures. Such deduction shall be allowed only to the extent that such expenditures have not already been deducted in determining federal adjusted gross income or, for corporations and fiduciaries, federal taxable income. If the taxpayer does not fully deduct the research or experimental expenditures in the taxable year in which the expenditures are paid or incurred, the taxpayer may elect to amortize the expenditures over a 5-year irrevocable term. If a deduction a S corporation, a partnership, a LLC, an estate, or a trust, the deduction may be claimed by the shareholders, partners, members, or beneficiaries in the same manner as those shareholders, partners, members, or beneficiaries account for their proportionate shares of the income or losses of the S corporation, partnership, LLC, estate, or trust.	Revenue	02/08/2023	Committee 01/19/2023 Notice of hearing for February 08, 2023 Referred to Revenue Committee Date of introduction
LB495	(Briese) Redefine nonqualified withdrawal for purposes of the Nebraska educational savings plan Nonqualified withdrawal includes transfers that don't constitute a rollover to a Roth IRA as permitted by section 529 of the Internal Revenue Code.	Revenue	03/01/2023	General 03/16/2023 Placed on General File Notice of hearing for March 01, 2023 Referred to Revenue Committee Date of introduction
LB496	(Linehan) Provide a sales and use tax exemption for business inputs Provides sales and use tax exemption for products and services purchased and used by a business entity in a way that is "directly related" to the production of a product or the provision of a service.	Revenue		Committee 01/19/2023 Referred to Revenue Committee Date of introduction
LB497	(Linehan) Change provisions relating to itemized deductions	Revenue	02/08/2023	Committee 01/19/2023

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	Allows individuals to subtract from federal adjusted gross income the greater of either a) the standard deduction or b) the federal itemized deductions, except for the amount for state or local income taxes included in federal itemized deductions before any federal disallowance and the total amount of state and local property taxes reported on their federal return before any federal disallowance or cap, less the amount of state and local property taxes actually included in federal itemized deductions.			Notice of hearing for February 08, 2023 Referred to Revenue Committee Date of introduction
LB498	(Linehan) Provide a sales tax credit for certain franchise fees paid	Revenue	03/16/2023	Committee 01/19/2023
	As of 7/1/23, allows franchises to claim a sales tax credit equal to the franchise fees paid in Nebraska			Notice of hearing for March 16, 2023 Referred to Revenue Committee Date of introduction
LB499	(Cavanaugh, M.) Change provisions relating to the availability of tax credits under the School Readiness Tax Credit Act	Revenue	03/08/2023	Committee 01/19/2023
	Extends tax credits offered to childcare and education providers and their eligible staff, which expired in 2022 to 2028.			Notice of hearing for March 08, 2023 Hunt name added Referred to Revenue Committee Date of introduction
LB524	(Fredrickson) Provide an income tax credit for food donations	Revenue		Committee 01/19/2023
	Eligible grocery stores or restaurants that donate food to a food pantry during taxable years beginning on or after 1/1/24, shall be eligible for an income tax credit equal to 50% of the wholesale value of the food donations, not to exceed \$2,500. Cumulative amount of credits may not exceed \$1,750,000 in a single fiscal year. The credit shall be apportioned equally between all eligible recipients that apply. Allows food pantries to reject donated goods under this section for any reason.			Hunt name added Referred to Revenue Committee Date of introduction
LB577	(Cavanaugh, J.) Change provisions relating to collection of delinquent real property taxes by sale of real property	Revenue		Committee 01/19/2023
	Requires County Treasurer to include the property situs and the property owner's billing address on the list of properties for sale due to delinquent property taxes. County treasurer must give notice of the impending tax sale to delinquent property owners three weeks prior to the sale via personal service, first class or certified mail depending on current occupancy. Similar notice required after the issuance of the sales certificate. When purchaser moves to redeem tax certificate if the assessed value of the real estate is higher than the redemption amount, then the purchaser or his or her assignee shall foreclose the lien represented by the tax sale certificate pursuant to section 77-1902.			Wayne name added Referred to Revenue Committee Date of introduction
LB584	(Hughes) Impose a tax on selling or dealing in electronic nicotine delivery systems	Revenue	02/22/2023	Committee 01/19/2023 Hughes Priority Bill
	Sales tax on the sale of nicotine delivery systems five cents per milliliter of consumable material and a proportionate tax at the same rate on all fractional parts thereof.			Hughes priority bill Notice of hearing for February 22, 2023 Referred to Revenue Committee Date of introduction
LB589	(Briese) Adopt the School District Property Tax Limitation Act	Revenue	02/01/2023	Committee 01/19/2023
	Would cap school district revenue growth at 3%. District property tax request authority would then be determined by subtracting non-property tax revenue from the total revenue limitation. The cap would not apply to property tax revenues required to pay bonded indebtedness. Non-property tax revenue would not include special education funding. A school district may exceed its property tax authority, with a 75% majority vote of the school board. Additionally, a district may exceed their property tax request authority by any amount with a 60% vote of the people.			Briese AM212 filed Cavanaugh, M. AM115 filed Notice of hearing for February 01, 2023 Referred to Revenue Committee

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Document	Description	Committee	Hearing Date	Status
LB602	(Linehan) Exclude certain pensions and annuities from income taxes Beginning in 2025, deduction of Social Security income, cannot exceed \$50,000. Allows deduction of amounts received as a pension or annuity from any source by any individual who is 55 years of age or older at the close of the taxable year, to the extent included in federal adjusted gross income; and (ii) Amounts received as a pension or annuity from any source by any individual who is less than 55 years of age at the close of the taxable year if such benefits are received because of the death of the person originally entitled to receive such benefits and only to the extent such benefits are included in federal adjusted gross income.	Revenue	02/15/2023	Committee 01/19/2023 Notice of hearing for February 15, 2023 Notice of hearing for February 03, 2023 (cancel) Notice of hearing for February 03, 2023 Referred to Revenue Committee
LB628	(Jacobson) Change provisions relating to professional service by limited liability companies and professional corporations Amends Certificate of Registration and Professional Service. Modifies the definition of professional services in the Limited Liability statutes to mirror the definition of the professional corporation statutes. There is a grandfather clause so the Limited Liability Corporations that don't want to make a change are not required to do so.	Banking, Commerce and Insurance	01/31/2023	Select 02/24/2023 Placed on Select File with ER8 Enrollment and Review ER8 filed Advanced to Enrollment and Review Initial Banking, Commerce and Insurance AM175 adopted
LB641	(Kauth) Change provisions relating to the taxation of social security benefits Ramps up Social Security income deductions to 70% for 2023 and 100% for 2024.	Revenue	02/03/2023	Committee 01/20/2023 Jacobson name added Cavanaugh, M. AM108 filed Notice of hearing for February 03, 2023 Referred to Revenue Committee
LB665	(Riepe) Clarify language on rules and regulations under the Employment Security Law Clean-up from DOL (Strikes "his or hers")	Business and Labor	03/13/2023	Committee 01/20/2023 Notice of hearing for March 13, 2023 Referred to Business and Labor Committee Date of introduction
LB666	(Riepe) Change provisions of the Employment Security Law Extends when voluntary contributions can be used in rate calculations for the same year to February 28 from January 10. Allows electronic delivery of notices if employer designates.	Business and Labor	03/13/2023	Committee 01/20/2023 Notice of hearing for March 13, 2023 Referred to Business and Labor Committee Date of introduction
LB670	(Hunt) Prohibit discrimination under the Nebraska Fair Employment Practice Act on the basis of gender identity or sexual orientation and prohibit discrimination by employers regardless of size Prohibits discrimination by employers, regardless of size, based on sexual orientation, or gender identity	Business and Labor	02/13/2023	Committee 01/20/2023 Notice of hearing for February 13, 2023 Referred to Business and Labor Committee Date of introduction
LB689	(Linehan) Change provisions relating to an income tax credit for community college taxes paid Credit increased to 100% of the community college taxes paid as of 1/1/26	Revenue		Committee 01/20/2023 Referred to Revenue Committee Date of introduction
LB692	(Linehan) Adopt the Good Life Transformational Projects Act and change the sales tax rate	Revenue	03/08/2023	Committee 01/20/2023

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	Creates the Good Life Transformational Projects Act to promote and develop the general and economic welfare of NE and its communities by providing support for political subdivisions in developing unique NE projects that will attract new industries and employment opportunities and further grow and strengthen NE's retail, entertainment, and tourism industries. Allows the establishment of Good Life Districts funded in part by a designated portion of state sales tax revenue collected within such districts (25 years max). Other funding from bonds, public-private partnerships, or other financing mechanisms. Eligible projects include: - (a) total development costs of the proposed project exceed: (i) \$1B if the project is proposed for a city of the metropolitan class; (ii) \$750M if the project is proposed for a city of the primary class; or (iii) \$500M if the project is proposed for a city of the first class, city of the second class, or village; - (b) Includes documentation demonstrating the project will directly or indirectly result in the creation of: (i) 1,000 new jobs if the project is proposed for a city of the metropolitan class; (ii) 500 new jobs if the project is proposed for a city of the primary class; or (iii) 250 new jobs if the project is proposed for a city of the first class, city of the second class, or village; and - (c) If the project is principally comprised of retail, includes a report showing: (i) That upon completion of the project, at least 20% of sales at the project will be made to persons residing outside the State and the project will attract new-to-market retail to the state and will generate a minimum of three million visitors per year; and (ii) The ability of the project to capture sufficient market share to remain profitable and sustainable past the term of repayment and maintain status as a significant retail and travel decision driver;			Linehan AM727 filed Notice of hearing for March 08, 2023 Referred to Revenue Committee Date of introduction
LB694	(Linehan) Provide for a sales and use tax exemption for certain machinery and equipment related to broadband communications services Sales and use tax exemption for machinery and equipment used to produce broadband communication services.	Revenue		Committee 01/20/2023 Referred to Revenue Committee Date of introduction
LB695	(Linehan) Provide a property tax exemption First \$25,000 of taxable valuation of any real property owned by a resident of NE, or an entity organized under NE state law is exempt from real property taxes	Revenue		Committee 01/20/2023 Referred to Revenue Committee Date of introduction
LB699	(Murman) Change the valuation of certain real property for purposes of taxes levied by school districts Ag and Commercial property would be valued at Zero % for purposes of taxes levied by a school district.	Revenue		Committee 01/20/2023 Referred to Revenue Committee Date of introduction
LB727	(Linehan) Change provisions relating to the sales and use tax exemption on purchases by the state and other public entities Expands purchasing agent exemptions to include an exemption from sales and use tax when a governmental unit's expenditure towards a project has been approved by the voters of such governmental unit.	Revenue		Committee 01/20/2023 Revenue Priority Bill Revenue priority bill Referred to Revenue Committee Date of introduction
LB746	(Cavanaugh, M.) Restrict the use of tax-increment financing Provides that if the ad valorem tax total for a redevelopment project exceeds \$20 million, the tax bill cannot be divided pursuant to the tax-increment financing statute unless the division of the taxes has approved by voters	Urban Affairs	02/28/2023	Committee 01/20/2023 Notice of hearing for February 28, 2023 Hunt name added Referred to Urban Affairs Committee Date of introduction

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LB747	(Cavanaugh, M.) Provide an income tax credit for renters and change provisions relating to a property tax credit Provides an income tax credit against NE state taxes for individuals who pay rent for their primary residence. The credit shall equal the greater of 4% of the total amount of rent paid during the taxable year, or \$200 dollars, but in no case shall the credit exceed \$1000. Grants property tax relief in the amount of \$200 million under the Property Tax Credit Act	Revenue		Committee 01/20/2023 Hunt name added Referred to Revenue Committee Date of introduction
LB750	(Albrecht) Change provisions relating to the valuation of agricultural land and horticultural land Part of Governor's package. Placeholder bill. Will be amended in Committee.	Revenue	02/02/2023	Committee 01/20/2023 Cavanaugh, M. AM113 filed Notice of hearing for February 02, 2023 Referred to Revenue Committee Date of introduction
LB753	(Linehan) Adopt the Opportunity Scholarships Act and provide tax credits Part of Governor's package. Adopts the Opportunity Scholarships Act, which allows individual taxpayers who make cash contributions to one or more scholarship-granting organizations (Private Schools) during a tax year to be eligible for a credit against their income tax. Credit shall be equal to the lesser of the total amount of such contributions made during the tax year, or 50% of the taxpayer's income tax liability for the tax year. The tax credit is nonrefundable and any amount of the credit that is unused may be carried forward and applied against the taxpayer's income tax liability for the next five years.	Revenue	02/03/2023	Select 03/13/2023 Linehan Priority Bill Placed on Select File Cavanaugh, J. AM739 filed Advanced to Enrollment and Review Initial Revenue AM338 adopted
LB754	(Linehan) Reduce individual and corporate income tax rates Part of Governor's Package. Lowers top individual and corporate income tax rates. - Individual rate reductions / taxable years as follows: 6.27% / 2023; 5.70% / 2024; 5.13% / 2025 4.56% / 2026, and 3.99% / 2027. - Corporate: 5.58% for all under \$100,000. For Amounts over \$100,000: 6.80% / 2023; 6.10% / 2024; 5.40% / 2025; 4.70% / 2026; 3.99% / 2027	Revenue	02/02/2023	Committee 01/20/2023 Revenue Priority Bill Revenue priority bill Moser name added Cavanaugh, M. AM111 filed Notice of hearing for February 02, 2023
LB804	(von Gillern) Change corporate income tax rates Part of Governor's Package. Sets all corporate income in excess of \$100,000 at a tax rate of 5.84%.	Revenue	02/02/2023	Committee 01/20/2023 Cavanaugh, M. AM109 filed Notice of hearing for February 02, 2023 Referred to Revenue Committee Date of introduction
LB806	(von Gillern) Change individual income tax rates Part of Governor's Package. Sets individual income top tax rate at 5.84%	Revenue	02/02/2023	Committee 01/20/2023 Cavanaugh, M. AM110 filed Notice of hearing for February 02, 2023 Referred to Revenue Committee Date of introduction
LB809	(Murman) Change limitations on applications under the Nebraska Advantage Rural Development Act	Revenue		Committee 01/20/2023

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	Increases total amount of credits from \$1M (applications prior to 12/31/22) to \$10M beginning in 2023. Applications close once Tax Commissioner expects limit to be hit.			Referred to Revenue Committee Date of introduction
LR6CA	(Erdman) Constitutional amendment to prohibit governmental entities from imposing any taxes other than retail consumption taxes and excise taxes Beginning 1/1/26, no taxes other than retail consumption and excise taxes shall be imposed in Nebraska	Revenue		Committee 01/09/2023 Referred to Revenue Committee Date of introduction
LR7CA	(Erdman) Constitutional amendment to require the state to impose a consumption tax or an excise tax on all new goods and services and to provide a tax exemption for grocery items Beginning 1/1/26, the state shall impose a retail consumption or excise tax on all new goods and services. The Legislature may authorize political subdivisions to impose the same taxes. Only exemption from such taxes is for grocery items purchased for off-premises consumption.	Revenue		Committee 01/09/2023 Referred to Revenue Committee Date of introduction
LR23CA	(Riepe) Constitutional amendment to prohibit the levying of an inheritance tax Prohibit the state and any other political subdivision from levying an inheritance tax	Revenue	03/16/2023	Committee 01/18/2023 Notice of hearing for March 16, 2023 Lippincott name added Dorn AM139 filed Referred to Revenue Committee
LR30CA	(Murman) Constitutional amendment to provide for a different method of taxing commercial real property Allows Legislature to treat commercial real property as a separate and distinct class of property for purposes of taxation which results in values that are not uniform and proportionate with all other real property	Revenue		Committee 01/20/2023 Referred to Revenue Committee Date of introduction