

Radcliffe Gilbertson & Brady

NE Society of Certified Public Accountants

Weekly Report for Bills of Interest on 01/15/2024

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
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 Title printed. Carryover bill Holdcroft name added Aguilar name added Hunt name added
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 Holdcroft name added Conrad priority bill Title printed. Carryover bill Briese FA59 filed
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 Title printed. Carryover bill Revenue AM130 filed Placed on General File with AM130 Notice of hearing for January 27, 2023
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 Title printed. Carryover bill Notice of hearing for March 15, 2023 Hunt name added Conrad name added
LB38	(Blood) Provide an income tax adjustment relating to federal retirement annuities Amended into LB754. 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 Title printed. Carryover bill Notice of hearing for February 15, 2023 Notice of hearing for February 03, 2023 (cancel) Notice of hearing for February 03, 2023
LB41	(Hansen) 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 Title printed. Carryover bill Notice of hearing for February 09, 2023 Referred to Government, Military and Veterans Affairs Committee

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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	General 01/09/2024 Cavanaugh, J. AM2081 to AM2076 filed Placed on General File with AM2076 Government, Military and Veterans Affairs AM2076 filed Government, Military and Veterans Affairs priority bill
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 Title printed. Carryover bill Hunt name added Notice of hearing for January 26, 2023 Conrad name added
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 Title printed. Carryover bill Erdman priority bill Erdman AM314 filed Referred to Revenue Committee
LB96	(Slama) Provide a sales and use tax exemption for twine Amended into LB727. Creates a tax exemption for twine used in the baling of livestock feed or bedding	Revenue	01/27/2023	Committee 01/10/2023 Title printed. Carryover bill Hardin name added Notice of hearing for January 27, 2023 Referred to Revenue Committee
LB100	(Erdman) Change provisions relating to qualified locations under the ImagiNE Nebraska Act Amended into LB727. Amends the ImagiNE Nebraska Act to include waste treatment and disposal locations as qualified locations.	Revenue	03/16/2023	Committee 01/10/2023 Title printed. Carryover bill Hardin name added Notice of hearing for March 16, 2023 Referred to Revenue Committee
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 Title printed. Carryover bill Hunt AM1863 filed Hunt AM1862 filed Notice of hearing for January 31, 2023
LB146	(Kauth) Change provisions relating to assessment of improvements on leased lands and methods for giving notice by the Tax Commissioner	Revenue	02/01/2023	Select 02/24/2023

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	Allows taxpayers to opt in to receive notice from the Tax Commissioner by email			Title printed. Carryover bill Placed on Select File Cavanaugh, M. MO34 Bracket until February 24, 2023 filed Cavanaugh, M. MO34 failed
LB147	(Kauth) Change procedures for property tax refunds	Revenue	02/01/2023	General 02/07/2023
	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.			Title printed. Carryover bill Cavanaugh, M. AM575 filed Cavanaugh, M. AM574 filed Cavanaugh, M. AM577 filed
LB165	(Geist) Include elementary and secondary schools in the Nebraska educational savings plan trust and change tax benefits	Revenue		Committee 01/11/2023
	Expands 529 plan coverage to include elementary and secondary schools. \$10,000 limit on elementary or secondary expenses per year.			Murman name added Title printed. Carryover bill von Gillern name added Bostelman name added
LB169	(Hunt) Prohibit discrimination based upon sexual orientation and gender identity	Judiciary	03/01/2023	Committee 01/11/2023
	Includes sexual orientation and gender identity as protected classes of identity for anti-discrimination provisions			Title printed. Carryover bill Dungan name added Wishart name added Notice of hearing for March 01, 2023
LB173	(Bostar) Change provisions relating to the taxation of nonresident income	Revenue		Committee 01/11/2023
	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.			Title printed. Carryover bill Referred to Revenue Committee Date of introduction
LB180	(Brandt) Adopt the Nebraska Biodiesel Tax Credit Act	Revenue	03/01/2023	Committee 01/11/2023
	Amended into LB727. 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			Title printed. Carryover bill Notice of hearing for March 01, 2023 Brandt AM142 filed

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				Referred to Revenue Committee
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 Title printed. Carryover bill Referred to Revenue Committee Date of introduction
LB209	(Bostar) Provide tax exemptions relating to data centers 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.	Revenue	03/01/2023	Committee 01/12/2023 Title printed. Carryover bill Notice of hearing for March 01, 2023 Referred to Revenue Committee Date of introduction
LB211	(Blood) Adopt the Property Tax Circuit Breaker Act 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.	Revenue	03/15/2023	Committee 01/12/2023 Title printed. Carryover bill Notice of hearing for March 15, 2023 Conrad name added Referred to Revenue Committee
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 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%.	Revenue		Committee 01/12/2023 Title printed. Carryover bill Referred to Revenue Committee Date of introduction
LB235	(Wayne) Change provisions relating to the use of tax credits under the ImagiNE Nebraska Act 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.	Revenue	03/15/2023	General 03/21/2023 Title printed. Carryover bill Conrad name added Placed on General File Notice of hearing for March 15, 2023
LB239	(Wayne) Change individual income tax brackets and rates 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.	Revenue		Committee 01/12/2023 Title printed. Carryover bill Referred to Revenue Committee Date of introduction
LB242	(Briese) Change provisions of the Nebraska Property Tax Incentive Act Amended into LB243. 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	Revenue	02/09/2023	Committee 01/12/2023 Title printed. Carryover bill Briese FA17 filed Notice of hearing for February 09, 2023 Referred to Revenue Committee

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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 Lippincott name added Title printed. Carryover bill Briese FA19 filed Notice of hearing for February 09, 2023
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 Title printed. Carryover bill Conrad priority bill Notice of hearing for February 08, 2023 Hunt name added
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 Title printed. Carryover bill Notice of hearing for February 08, 2023 Hunt name added Referred to Revenue Committee
LB309	(Bostar) Change an interest rate relating to property tax refunds Amended into LB243. 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 Title printed. Carryover bill Referred to Revenue Committee Date of introduction
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 Title printed. Carryover bill 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 Title printed. Carryover bill 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:	Business and Labor	03/13/2023	Committee 01/17/2023 Title printed. Carryover bill Hunt AM1962 filed Hunt AM1961 filed

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	- 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			Notice of hearing for March 13, 2023
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 Title printed. Carryover bill Attorney General's Opinion 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	General 03/21/2023 Title printed. Carryover bill Revenue AM920 filed Placed on General File Notice of hearing for February 16, 2023
LB387	(Linehan) Change provisions relating to income tax rates Placeholder bill	Revenue		Committee 01/17/2023 Title printed. Carryover bill Referred to Revenue Committee Date of introduction
LB388	(Linehan) Change provisions relating to sales taxes Placeholder bill	Revenue		Introduced 01/12/2023 Title printed. Carryover bill 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 Title printed. Carryover bill Wayne name added Notice of hearing for January 31, 2023 Referred to Urban Affairs Committee
LB407	(Linehan) Extend an application deadline under the Nebraska Transformational Projects Act Amended into LB727. Extends application period from 2023 to 2025.	Revenue		Committee 01/17/2023 Title printed. Carryover bill Referred to Revenue Committee Date of introduction
LB416	(Kauth) Change provisions relating to the taxation of nonresident income	Revenue	02/15/2023	Committee 01/17/2023

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	Eliminates the convenience tax for nonresident remote workers unless present in the state for more than 30 days per year.			Title printed. Carryover bill 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 Title printed. Carryover bill 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; - 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.	Business and Labor	03/13/2023	Committee 01/19/2023 Title printed. Carryover bill Holdcroft AM236 filed von Gillern AM236 filed Notice of hearing for March 13, 2023
LB491	(von Gillern) Change provisions relating to claiming tax credits under the Nebraska Advantage Research and Development Act Amended into LB727. 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 Title printed. Carryover bill von Gillern AM1532 filed 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	Revenue	02/08/2023	Committee 01/19/2023

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	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.			Title printed. Carryover bill Notice of hearing for February 08, 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 Title printed. Carryover bill Referred to Revenue Committee Date of introduction
LB497	(Linehan) Change provisions relating to itemized deductions 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.	Revenue	02/08/2023	Committee 01/19/2023 Title printed. Carryover bill 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 As of 7/1/23, allows franchises to claim a sales tax credit equal to the franchise fees paid in Nebraska	Revenue	03/16/2023	Committee 01/19/2023 Title printed. Carryover bill 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 Extends tax credits offered to childcare and education providers and their eligible staff, which expired in 2022 to 2028.	Revenue	03/08/2023	Committee 01/19/2023 Title printed. Carryover bill Notice of hearing for March 08, 2023 Hunt name added Referred to Revenue Committee
LB577	(Cavanaugh, J.) Change provisions relating to collection of delinquent real property taxes by sale of real property	Revenue		Committee 01/19/2023

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	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.			Title printed. Carryover bill Wayne name added 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
	Amended into LB243. 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.			Title printed. Carryover bill Briese AM212 filed Cavanaugh, M. AM115 filed Notice of hearing for February 01, 2023
LB602	(Linehan) Exclude certain pensions and annuities from income taxes	Revenue	02/15/2023	Committee 01/19/2023
	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.			Title printed. Carryover bill Notice of hearing for February 15, 2023 Notice of hearing for February 03, 2023 (cancel) Notice of hearing for February 03, 2023
LB628	(Jacobson) Change provisions relating to professional service by limited liability companies and professional corporations	Banking, Commerce and Insurance	01/31/2023	Select 02/24/2023
	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.			Title printed. Carryover bill Enrollment and Review ER8 filed Placed on Select File with ER8 Advanced to Enrollment and Review Initial
LB641	(Kauth) Change provisions relating to the taxation of social security benefits	Revenue	02/03/2023	Committee 01/20/2023
	Amended into LB754. Ramps up Social Security income deductions to 70% for 2023 and 100% for 2024.			Title printed. Carryover bill Jacobson name added Cavanaugh, M. AM108 filed Notice of hearing for February 03, 2023
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
				Title printed. Carryover bill 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	Business and Labor	02/13/2023	Committee 01/20/2023
	Prohibits discrimination by employers, regardless of size, based on sexual orientation, or gender identity			Title printed. Carryover bill Notice of hearing for February 13, 2023

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				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 Title printed. Carryover bill Referred to Revenue Committee Date of introduction
LB692	(Linehan) Adopt the Good Life Transformational Projects Act and change the sales tax rate Amended into LB727. 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;	Revenue	03/08/2023	Committee 01/20/2023 Title printed. Carryover bill Linehan AM727 filed Notice of hearing for March 08, 2023 Referred to Revenue Committee
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 Title printed. Carryover bill 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 Title printed. Carryover bill 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 Title printed. Carryover bill Referred to Revenue Committee Date of introduction

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Document	Description	Committee	Hearing Date	Status
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 Title printed. Carryover bill Notice of hearing for February 28, 2023 Hunt name added Referred to Urban Affairs Committee
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 Title printed. Carryover bill 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 Title printed. Carryover bill Cavanaugh, M. AM113 filed Notice of hearing for February 02, 2023 Referred to Revenue Committee
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 Title printed. Carryover bill Cavanaugh, M. AM109 filed Notice of hearing for February 02, 2023 Referred to Revenue Committee
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 Title printed. Carryover bill Cavanaugh, M. AM110 filed Notice of hearing for February 02, 2023 Referred to Revenue Committee
LB809	(Murman) Change limitations on applications under the Nebraska Advantage Rural Development Act Amended into LB727. 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.	Revenue		Committee 01/20/2023 Title printed. Carryover bill Referred to Revenue Committee Date of introduction
LB854	(Jacobson) Change examination eligibility, certification, and permitting requirements relating to certified public accountants	Banking, Commerce and Insurance	01/22/2024	Committee 01/05/2024

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	After January 1, 2025 any person making initial application to take the CPA exam is eligible if he or she has completed at least 120 semester hours or 180 quarter hours of post secondary academic credit and has earned a baccalaureate or higher degree from an accredited college or university. The person must demonstrate that accounting, auditing, business, and other subjects at the appropriate academic level as required by the board are included within the required hours of their academic credit. On or after January 1, 2025, no person is allowed to take any portion of the exam prior to completing the academic credit and earning the required degree. Requires the Board to issue permits to certificate holders if they have at least 150 semester or 225 quarter hours and demonstrate the same subject matter.			Notice of hearing for January 22, 2024 Referred to Banking, Commerce and Insurance Committee Date of introduction
LB863	(Linehan) Change an income tax adjustment for federal retirement annuities May no longer reduce federal adjusted gross income by the amounts received as annuities Retirement System.	Revenue		Committee 01/05/2024 Referred to Revenue Committee Date of introduction
LB961	(Dungan) Prohibit noncompete agreements for lower-wage employees No employer shall enter into a noncompete agreement with an employee that makes less than \$100,000 per year.			Introduced 01/04/2024 Date of introduction
LB1040	(Fredrickson) Change provisions relating to income tax credits for food donations Any amount relating to such food donations or qualifying agricultural food donations that was deducted as a charitable contribution on the taxpayer's federal income tax return (prior language stated: subtracted from the taxpayer's federal adjusted gross income or federal taxable income) must be added back in the determination of Nebraska taxable income before the credit provided in this section may be claimed.	Revenue		Committee 01/10/2024 Referred to Revenue Committee
LB1058	(Wayne) Exclude certain pension and annuity payments from income taxes For taxable years beginning or deemed to begin on or after January 1, 2025, under the Internal Revenue Code of 1986, as amended, an individual who is fifty-five years of age or older at the close of the taxable year may reduce his or her federal adjusted gross income by the amounts received as pensions or annuities from any source, to the extent included in federal adjusted gross income. For purposes of this subsection, pensions and annuities means retirement benefits that are periodic payments attributable to personal services performed by an individual prior to his or her retirement from employment and that arise from an employer-employee relationship or from contributions to a retirement plan that are deductible for federal income tax purposes. The term includes distributions from individual retirement arrangements and self-employed retirement accounts to the extent that such distributions are not deemed to be premature distributions for federal income tax purposes, amounts received from fully matured privately purchased annuities, and amounts paid from any such sources by reason of permanent disability or death of the person entitled to receive the benefits. The term does not include social security benefits, military retirement benefits, or amounts received as annuities under the Federal Employees Retirement System or the Civil 22 Service Retirement System.	Revenue		Committee 01/10/2024 Referred to Revenue Committee
LB1059	(Linehan) Change provisions relating to income taxes imposed on partnerships and small business corporations and notices of deficiency	Revenue		Committee 01/10/2024

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	<p>A partnership or small business corporation may annually make an irrevocable election to pay the taxes, interest, or penalties levied by the Nebraska Revenue Act of 1967 at the entity level for the taxable period covered by such return. For tax years beginning on or after January 1, 2023, such election may be made on the applicable income tax return and must be made on or before the due date for filing the applicable income tax return, including any extensions that have been granted. A refundable credit shall be available to the partners or shareholders in an amount equal to their pro rata or distributive share of the Nebraska income tax paid by the electing partnership. For tax returns filed for taxable years beginning or deemed to begin on or after January 1, 2022, such credit shall be allowed for the same taxable year for which the election is made, without regard to the year in which the tax is paid to Nebraska or deducted on a federal income tax return. A notice of deficiency shall include a written statement containing the details of the facts, circumstances, and reasons the Tax Commissioner used to determine the amount of tax shown on the return is less than the correct amount.</p>			Referred to Revenue Committee
LB1067	(Clements) Eliminate the inheritance tax, adopt the State Prisoner Reimbursement Act, and change the authorized uses of certain county funds	Revenue		Committee 01/10/2024

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	Beginning July 1, 2024, after sentencing if a prisoner is a state prisoner, the state shall reimburse the county where the state prisoner was or is maintained in a criminal detention facility at the rate of \$35 per day for each day the state prisoner was maintained in the criminal detention facility until the day the state prisoner is transferred to a DCS facility, placed on probation for such offense, or released from custody at the request of the department, except that if state appropriations are not sufficient to satisfy all of the eligible county jail reimbursement claims filed during any quarterly fiscal period, then the state shall prorate each county's total reimbursement for that quarterly fiscal period in proportion to the remaining appropriation. Sets max spending at \$3.9 million. Phases out inheritance tax in the case of a father, mother, grandfather, grandmother, brother, sister, son, daughter, child or children legally adopted as such in conformity with the laws of the state where adopted, any lineal descendant, any lineal descendant legally adopted in the following manner: For decedents dying on or after 1/1/23, and before 1/1/25, 1% of the clear market value of the property received by each person in excess of \$100,000; For decedents dying on or after 1/1/25, and before 1/1/26, .0075% of the clear market value of the property received by each person in excess of \$100,000 For decedents dying on or after 1/1/26, and before 1/1/27, .005% of the clear market value of the property received by each person in excess of \$100,000; For decedents dying on or after 1/1/27, and before 1/1/28, .0025% of the clear market value of the property received by each person in excess of \$100,000; and For decedents dying on or after 1/1/28, zero percent. Phases out inheritance tax in the case of an uncle, aunt, niece, or nephew related to the deceased by blood or legal adoption, or other lineal descendant of the same, or the spouse or surviving spouse of any of such persons in the following manner: For decedents dying prior to 1/1/23, 13% of the clear market value of the property received by each person in excess of \$15,000; and For decedents dying on or after 1/1/23, and before 1/1/24, 11% of the clear market value of the property received by each person in excess of \$40,000; For decedents dying on or after 1/1/24, and before 1/1/25, 5% of the clear market value of the property received by each person in excess of \$40,000; For decedents dying on or after 1/1/25, and before 1/1/26, 4% of the clear market value of the property received by each person in excess of \$40,000; For decedents dying on or after 1/1/26, and before 1/1/27, 3% percent of the clear market value of the property received by each person in excess of \$40,000; For decedents dying on or after 1/1/27, and before 1/1/28, 2% of the clear market value of the property received by each person in excess of \$40,000; and For decedents dying on or after 1/1/28, zero percent. In all other cases the rate of tax shall be phased out in the following manner: For decedents dying prior to 1/1/23, 18% of the clear market value of the property received by each person in excess of \$10,000; and For decedents dying on or after 1/1/23, and before 1/1/24, 15% of the clear market value of the property received by each person in excess of \$25,000; For decedents dying on or after 1/1/24, and before 1/1/25, 5% of the clear market value of the property received by each person in excess of \$25,000; For decedents dying on or after 1/1/25, and before 1/1/26, 4% of the clear market value of the property received by each person in excess of \$25,000; For decedents dying on or after 1/1/26, and before 1/1/27, 3% percent of the clear market value of the property received by each person in excess of \$25,000; For decedents dying on or after 1/1/27, and before 1/1/28, 2% of the clear market value of the property received by each person in excess of \$25,000; and For decedents dying on or after 1/1/28, zero percent. Requires Counties to submit annual reports. Allows County Board to determine, in its sole discretion, that the proceeds of the County Visitors Promotion Fund or the County Visitors Improvement Fund are needed for any other county purposes, the governing body may use such proceeds for such purposes.			Clements FA201 filed Clements priority bill Referred to Revenue Committee
LB1114	(Bostar) Adopt the Endow Nebraska Act and provide tax credits	Revenue		Committee 01/11/2024

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	Endow Nebraska Act is intended to encourage individuals, businesses, and organizations to invest in Nebraska communities in partnership with community foundations. A taxpayer who provides an endowment gift to an endow Nebraska qualified community foundation or a community affiliate organization affiliated with an endow Nebraska qualified community foundation for a permanent endowment fund within Nebraska during a taxable year shall be eligible for a credit against the income tax due. The amount of the credit shall be equal to 15% of the gift. The tax credit allowed under this section shall be a nonrefundable credit. 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 taxable years immediately following the taxable year in which the credit is first allowed or until depleted, whichever occurs first. The tax credit shall not be carried back. The tax credit shall not be transferable to any other taxpayer. The total amount of tax credits allowed in any taxable year under the Endow Nebraska Act shall not exceed \$5million. The maximum allowable amount of tax credits in any single taxable year for any single taxpayer shall not exceed \$50,000.			Referred to Revenue Committee Date of introduction
LB1139	(Cavanaugh, M.) Adopt the Paid Family and Medical Leave Insurance Act Paid Family and Medical Leave Insurance Act: Allows leave for the following reasons: Care for a new child during the first year of birth, adoption, or placement; To care for a family member who has a serious health condition; To care for a covered servicemember if they are a family member or next of kin; Qualifying exigency leave if the covered individual has a serious health condition that makes them unable to perform the functions of their position. Can take paid leave on an intermittent basis if: It is for the individual's own serious health condition; It is to care for a family member with a serious health condition; It is to care for a newborn or newly placed child and the individual has received the employer's written approval. Minimum amount of intermittent leave at one time is one workday. Upon return from leave, covered individuals are entitled to return to: The position held by the employee when the leave commenced or an equivalent position with equivalent benefits and pay. An employee is entitled to: Maintenance of their health benefits; Accrual of employment benefits made before the date the leave commenced; Not exhaust their vacation or sick time before taking paid leave; Right to request or use paid leave; Right to communicate an intent to file a claim for benefits to the employer; Right to appeal eligibility determinations, Right to testify or participate in an investigation under the act; Right to inform the DOL of an alleged violation of the act. If employee is entitled to leave under the federal Family and Medical Leave Act of 1993, they must take that leave concurrently with leave under the Paid Family and Medical Leave Insurance Act. If employee is entitled to disability or family care leave, they must take that leave concurrently with leave under the Act, if it is being taken for the same reason. An individual is disqualified from receiving benefits for one year if they willfully made a false statement or misrepresentation regarding a fact or willfully failed to report a fact. If such occurs, the commissioner can seek repayment of benefits allotted by: Bringing civil action; Offsetting payment against future benefits payable to the individual; or Issuing a levy on salary or wages due to the individual. Employers cannot discipline employees for taking leave. Covered employers must make their employees aware of their rights to paid family and medical leave under the Act. Information relating to an individual's use of paid leave is confidential and not part of public record unless it is used for court or legal proceedings. Anyone who violates this is guilty of a Class III misdemeanor.			Introduced 01/11/2024 Date of introduction

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	<p>Maximum amount of paid leave per year is: 10 weeks for leave taken at once; or 60 days for leave taken on an intermittent basis. Benefits schedule: 90% of average weekly wage that is at or below 50% of the state average weekly wage; 50% of average weekly wage that is above 50% of the state average weekly wage; Amount of benefits paid in any week cannot exceed 66% of the state average weekly wage; Benefits only apply to wages earned by employment. One week waiting period before benefits are paid. Leave taken for more than 10 days is covered. Benefits are not payable for less than one workday of paid leave taken in one workweek. The first payment of benefits has to be made within 3 weeks after the initial claim with subsequent payments occurring weekly as long as the individual is eligible for benefits. No family and medical leave benefits if receiving workers' compensation or unemployment benefits. DOL must notify a covered individual that their benefits are expiring a week before the expiration date.</p> <p>Employers and individuals can choose to participate in the Paid Family and Medical Leave Insurance Act by applying to the DOL.</p> <p>Creates the Paid Family and Medical Leave Insurance Fund. Must be implemented on or before January 1, 2026. Individuals begin making contributions to pay for their participation in the Act.</p> <p>The Fund covers payable benefits under the Act and administrative costs. DOL to evaluate and determine contribution amounts necessary to finance the benefits. Appropriates \$5.558 million from Health Care Cash Fund cover administrative costs of the Act. Funds are to be repaid once the administrator deems they have sufficient funds to do so, but no later than October 1, 2029.</p> <p>If the IRS deems family and medical leave benefits are subject to federal income tax, the DOL must: notify an individual filing for benefits that their benefits are subject to income tax; Notify an individual filing for benefits of the requirements existing about tax payments; Allow the individual to have federal income tax deducted and withheld from their benefits; Allow the individual to change a previously elected income withholding status. DOL may open investigations into individuals who have not complied with the Act. Citations are issued to employers when an investigation reveals they have violated the act. Penalties may be imposed, but may not exceed \$500 for a first offense and \$5000 for a subsequent offense.</p> <p>Requires the DOL to submit an annual report to the Legislature starting December 31, 2027, including: Amount and percentage of benefits paid for each type of leave; percentage of benefits paid to each gender for each type of leave; amount of contributions remitted by individuals; median payment level for benefits; occupation and industry of individuals receiving benefits; balance of the Paid Family and Medical Leave Insurance Fund; A summary of the outreach efforts made by the commissioner and employers to increase awareness of the availability of leave; types of family members leave was taken for.</p> <p>Family and medical leave benefits should not be considered compensation. Benefits are not to be given to individuals who: Worked for an employer for 20 weeks or less to temporarily replace employees using leave benefits and who was laid off upon the return of the employee; Was fired due to their failure to return to work after the expiration of leave; Left work voluntarily while on leave.</p> <p>Effective date January 1, 2027</p>			