

ONE HUNDRED SEVENTH LEGISLATURE - SECOND SESSION - 2022
COMMITTEE STATEMENT
LB776

Hearing Date: Friday January 21, 2022
Committee On: Revenue
Introducer: Brewer
One Liner: Provide an income tax deduction for certain military pay

Roll Call Vote - Final Committee Action:
Advanced to General File

Vote Results:

Aye: 8 Senators Albrecht, Bostar, Briese, Flood, Friesen, Lindstrom, Linehan, Pahls

Nay:

Absent:

Present Not Voting:

Oral Testimony:

Proponents:

Tony Baker
Ryan McIntosh

Representing:

Introducer - LA to Senator Tom Brewer
National Guard Association of Nebraska

Opponents:

Representing:

Neutral:

Representing:

Summary of purpose and/or changes:

The bill would create an income tax exclusion for members of a reserve component of the armed forces. The exclusion would begin with tax year 2023 and forward.

Reservists would qualify for the exclusion if:

1. They are ordered to active duty by the President pursuant to U.S.C. Title 10; or
2. The Governor activates them for a natural disaster or other emergency.

The pay received under these circumstances would be excluded from Nebraska taxable income to the extent it was included in federal AGI.
