

ONE HUNDRED SIXTH LEGISLATURE

SECOND SESSION

**LEGISLATIVE RESOLUTION 415**

Introduced by Clements, 2.

PURPOSE: The purpose of this resolution is to examine the state inheritance tax, its current structure, and recommendations on whether it should be amended, replaced, or repealed. As Nebraska seeks to reform its tax structure to encourage economic growth, simplification, and fairness for its residents while providing adequate funds for necessary government duties and services, it is appropriate to review the inheritance tax.

The study shall include, but not be limited to, an examination of the following:

- (1) The current structure, rates, and thresholds of the inheritance tax;
- (2) The revenue generated and the ways in which it is spent throughout the state; and
- (3) Recommendations on whether the inheritance tax should be amended, replaced, or repealed.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED SIXTH LEGISLATURE OF NEBRASKA, SECOND SESSION:

1. That the Revenue Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.