

ONE HUNDRED SEVENTH LEGISLATURE - SECOND SESSION - 2022
COMMITTEE STATEMENT
LB1273

Hearing Date: Wednesday February 16, 2022
Committee On: Revenue
Introducer: Bostar
One Liner: Provide an income tax deduction to retired law enforcement officers for health insurance premiums

Roll Call Vote - Final Committee Action:

Advanced to General File with amendment(s)

Vote Results:

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

Nay:

Absent:

Present Not Voting:

Oral Testimony:

Proponents:

Senator Eliot Bostar
Anthony Conner
Wayne Hudson
Elanie Menzel
Jim Maguire
Mike Robinson

Representing:

Introducer
Omaha Police Officers' Association
Douglas County Sheriffs Office
NACO, League of Nebraska Municipalities
Nebraska Fraternal Order of Police
Nebraska Sheriffs Association, Police Officers Association of Nebraska, Police Chief Association of Nebraska

Opponents:

Representing:

Neutral:

Representing:

Summary of purpose and/or changes:

LB1273 would allow a retired certified law enforcement officer to deduct the cost of health insurance premiums for Nebraska income tax purposes.

Such individuals must have served full-time for at least 20 years and must be at least 60 years of age to qualify for the deduction.

The deduction would take effect for tax years beginning or deemed to begin on or after January 1, 2023.

Explanation of amendments:

The amendment adds the language from LB1272 specifically section 4 pages 8 & 9. The amendment would increase tuition waiver for law enforcement officers from 30% to 100% of the resident tuition charges of any state university, state college, or

community college.

Lou Ann Linehan, Chairperson