

**ONE HUNDRED SEVENTH LEGISLATURE - SECOND SESSION - 2022**  
**COMMITTEE STATEMENT**  
**LB917**

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**Hearing Date:** Thursday February 17, 2022  
**Committee On:** Revenue  
**Introducer:** Wayne  
**One Liner:** Provide an income tax deduction for certain wages paid to individuals convicted of a felony

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

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**Vote Results:**

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

**Nay:**

**Absent:**

**Present Not Voting:**

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**Oral Testimony:**

**Proponents:**

Senator Justin Wayne  
Danielle Conrad

**Representing:**

Introducer  
ACLU - Nebraska

**Opponents:**

**Representing:**

**Neutral:**

**Representing:**

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**Summary of purpose and/or changes:**

LB917 creates a new income tax deduction effective for tax year beginning or deemed to begin on or after January 1, 2023.

The deduction would be equal to 65% of the wages paid by the taxpayer to a person convicted of a felony in any state. The deduction is limited to wages paid during the first 12 months of the person's employment.

The deduction is capped at \$20,000 for any one person.

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Lou Ann Linehan, Chairperson