

One Hundred Seventh Legislature - Second Session - 2022

Introducer's Statement of Intent

LB1168

Chairperson: Senator Lou Ann Linehan

Committee: Revenue

Date of Hearing: February 23, 2022

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB1168 will allow taxpayers to deduct medical expenses when calculating their Nebraska taxable income.

The deduction is limited to medical expenses paid during the tax year for the taxpayer, their spouse or a dependent. Further, the deduction is limited to the extent the medical expenses were not reimbursed by insurance or were deducted from federal adjusted gross income.

Principal Introducer: _____

Senator Lou Ann Linehan