

One Hundred Seventh Legislature - First Session - 2021

Introducer's Statement of Intent

LB377

Chairperson: Senator Lou Ann Linehan

Committee: Revenue

Date of Hearing: February 18, 2021

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

LB377 modernizes the definition of relatives for purposes of inheritance tax. Under LB377, relatives would include stepchildren of a decedent's relatives.

Principal Introducer: _____

Senator Wendy DeBoer