

One Hundred Seventh Legislature - Second Session - 2022

Introducer's Statement of Intent

LB1265

Chairperson: Senator Lou Ann Linehan

Committee: Revenue

Date of Hearing: February 16, 2022

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

The purpose of this bill is to assist law enforcement agencies across Nebraska in attempting to recruit and retain law enforcement officers.

The bill will allow law enforcement officers a tax deduction on their state income taxes by reducing their federally adjusted gross income based on their years of service:

- 1 year – less than 10 years = 50%
- 10 years – less than 20 years = 75%
- Over 20 years = 100%

Principal Introducer: _____

Senator Steve Halloran