One Hundred Eighth Legislature - First Session - 2023

Introducer's Statement of Intent

LB173

Chairperson: Senator Lou Ann Linehan

Committee: Revenue

Date of Hearing: February 23, 2023

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

LB173 provides clarification and guidance to businesses as to when out-of-state employee and associate income is or is not taxable in Nebraska.

Principal Introducer:

Senator Eliot Bostar