

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FIFTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 337**

Introduced by Smith, 14; at the request of the Governor.

Read first time January 12, 2017

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to amend sections
- 2 77-2715.01 and 77-2715.03, Revised Statutes Cumulative Supplement,
- 3 2016; to change income tax rates and provide for deferrals of such
- 4 changes as prescribed; to harmonize provisions; and to repeal the
- 5 original sections.
- 6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-2715.01, Revised Statutes Cumulative  
2 Supplement, 2016, is amended to read:

3 77-2715.01 (1)(a) Commencing in 1987 the Legislature shall set the  
4 rates for the income tax imposed by section 77-2715 and the rate of the  
5 sales tax imposed by subsection (1) of section 77-2703. For taxable years  
6 beginning or deemed to begin before January 1, 2013, the rate of the  
7 income tax set by the Legislature shall be considered the primary rate  
8 for establishing the tax rate schedules used to compute the tax.

9 (b) The Legislature shall set the rates of the sales tax and income  
10 tax so that the estimated funds available plus estimated receipts from  
11 the sales, use, income, and franchise taxes will be not less than three  
12 percent nor more than seven percent in excess of the appropriations and  
13 express obligations for the biennium for which the appropriations are  
14 made. The purpose of this subdivision is to insure that there shall be  
15 maintained in the state treasury an adequate General Fund balance,  
16 considering cash flow, to meet the appropriations and express obligations  
17 of the state.

18 (c) For purposes of this section, express obligation shall mean an  
19 obligation which has fiscal impact identifiable by a sum certain or by an  
20 established percentage or other determinative factor or factors.

21 (2)(a) ~~(2)~~ The Speaker of the Legislature and the chairpersons of  
22 the Legislature's Executive Board, Revenue Committee, and Appropriations  
23 Committee shall constitute a committee to be known as the Tax Rate Review  
24 Committee. The Tax Rate Review Committee shall meet with the Tax  
25 Commissioner within ten days after July 15 and November 15 of each year  
26 and shall determine whether the rates for sales tax and income tax should  
27 be changed. In making such determination the committee shall recalculate  
28 the requirements pursuant to the formula set forth in subsection (1) of  
29 this section, taking into consideration the appropriations and express  
30 obligations for any session, all miscellaneous claims, deficiency bills,  
31 and all emergency appropriations. The committee shall prepare an annual

1 report of its determinations under this section. The committee shall  
2 submit such report electronically to the Legislature and shall append the  
3 tax expenditure report required under section 77-382 and the revenue  
4 volatility report required under section 50-419.02.

5 (b) In the event it is determined by a majority vote of the  
6 committee that the rates must be changed as a result of a regular or  
7 special session or as a result of a change in the Internal Revenue Code  
8 of 1986 and amendments thereto, other provisions of the laws of the  
9 United States relating to federal income taxes, and the rules and  
10 regulations issued under such laws, the committee shall petition the  
11 Governor to call a special session of the Legislature to make whatever  
12 rate changes may be necessary.

13 (3) Beginning in November 2019 and each November thereafter through  
14 2026, the Tax Rate Review Committee shall also examine the expected rate  
15 of growth in net General Fund receipts from the current fiscal year to  
16 the upcoming fiscal year, as determined by the Nebraska Economic  
17 Forecasting Advisory Board. If the expected rate of growth in net General  
18 Fund receipts does not exceed three and one-half percent for the upcoming  
19 fiscal year, the Tax Rate Review Committee shall declare that the income  
20 tax rate reduction under section 77-2715.03 that was to begin for taxable  
21 years beginning or deemed to begin on or after the following January 1  
22 will be deferred. If the Tax Rate Review Committee declares an income tax  
23 rate reduction deferral, the highest individual income tax rate  
24 established in section 77-2715.03 that was effective for the current year  
25 will remain in place. Income tax rate reduction deferrals declared by the  
26 Tax Rate Review Committee shall be cumulative.

27 (4) For 2020 through 2026, an income tax rate reduction deferral  
28 declared under subsection (3) of this section shall remain in effect  
29 until the Tax Rate Review Committee finds that the expected rate of  
30 growth in net General Fund receipts exceeds four and two-tenths percent  
31 for the upcoming fiscal year. If that occurs, the Tax Rate Review

1 Committee shall void the oldest remaining income tax rate reduction  
2 deferral for taxable years beginning or deemed to begin on or after the  
3 immediately following January 1. No more than one deferral may be voided  
4 for any one taxable year.

5 (5) For 2027 and thereafter, any remaining income tax rate reduction  
6 deferrals declared under subsection (3) of this section shall remain in  
7 effect until the Tax Rate Review Committee finds that the expected rate  
8 of growth in net General Fund receipts exceeds three and one-half percent  
9 for the upcoming fiscal year. If that occurs, the Tax Rate Review  
10 Committee shall void the oldest remaining income tax rate reduction  
11 deferral for taxable years beginning or deemed to begin on or after the  
12 immediately following January 1. No more than one deferral may be voided  
13 for any one taxable year.

14 (6) If the Tax Rate Review Committee declares either an income tax  
15 rate reduction deferral or voids an income tax rate reduction deferral,  
16 (a) the Tax Commissioner shall prepare tax tables as required in section  
17 77-2715.03 and withholding tables as required in section 77-2753  
18 reflecting either the deferral of the income tax rate reduction or the  
19 voiding of a previous income tax rate reduction deferral and (b) the Tax  
20 Commissioner and the Legislative Fiscal Analyst shall adjust the forecast  
21 provided by the Nebraska Economic Forecasting Advisory Board to reflect  
22 the deferral or the voiding of a previous deferral and certify the  
23 adjusted forecast to the Governor and the Legislature no later than five  
24 days following the meeting of the Tax Rate Review Committee.

25 Sec. 2. Section 77-2715.03, Revised Statutes Cumulative Supplement,  
26 2016, is amended to read:

27 77-2715.03 (1) For taxable years beginning or deemed to begin on or  
28 after January 1, 2013, and before January 1, 2014, the following brackets  
29 and rates are hereby established for the Nebraska individual income tax:

30 Individual Income Tax Brackets and Rates

31 Bracket Single Married, Head of Married, Estates Tax

1	Number	Individuals Filing	Household Filing	Household Filing	and	Rate	
2		Jointly	Separate	Trusts			
3	1	\$0-2,399	\$0-4,799	\$0-4,499	\$0-2,399	\$0-499	2.46%
4	2	\$2,400-	\$4,800-	\$4,500-	\$2,400-	\$500-	
5		17,499	34,999	27,999	17,499	4,699	3.51%
6	3	\$17,500-	\$35,000-	\$28,000-	\$17,500-	\$4,700-	
7		26,999	53,999	39,999	26,999	15,149	5.01%
8	4	\$27,000	\$54,000	\$40,000	\$27,000	\$15,150	
9		and Over	and Over	and Over	and Over	and Over	6.84%

10 (2) For taxable years beginning or deemed to begin on or after  
 11 January 1, 2014, and before January 1, 2020, the following brackets and  
 12 rates are hereby established for the Nebraska individual income tax:

13 Individual Income Tax Brackets and Rates

14	Bracket	Single	Married,	Head of	Married,	Estates	Tax
15	Number	Individuals Filing	Household Filing	Household Filing	and	Rate	
16		Jointly	Separate	Trusts			
17	1	\$0-2,999	\$0-5,999	\$0-5,599	\$0-2,999	\$0-499	2.46%
18	2	\$3,000-	\$6,000-	\$5,600-	\$3,000-	\$500-	
19		17,999	35,999	28,799	17,999	4,699	3.51%
20	3	\$18,000-	\$36,000-	\$28,800-	\$18,000-	\$4,700-	
21		28,999	57,999	42,999	28,999	15,149	5.01%
22	4	\$29,000	\$58,000	\$43,000	\$29,000	\$15,150	
23		and Over	and Over	and Over	and Over	and Over	6.84%

24 (3) For taxable years beginning or deemed to begin on or after  
 25 January 1, 2020, and before January 1, 2021, the following brackets and  
 26 rates are hereby established for the Nebraska individual income tax:

27 Individual Income Tax Brackets and Rates

28	Bracket	Single	Married,	Head of	Married,	Estates	Tax
29	Number	Individuals Filing	Household Filing	Household Filing	and	Rate	
30		Jointly	Separate	Trusts			

1	<u>1</u>	<u>\$0-2,999</u>	<u>\$0-5,999</u>	<u>\$0-5,599</u>	<u>\$0-2,999</u>	<u>\$0-499</u>	<u>2.46%</u>
2	<u>2</u>	<u>\$3,000-</u>	<u>\$6,000-</u>	<u>\$5,600-</u>	<u>\$3,000-</u>	<u>\$500-</u>	
3		<u>17,999</u>	<u>35,999</u>	<u>28,799</u>	<u>17,999</u>	<u>4,699</u>	<u>3.51%</u>
4	<u>3</u>	<u>\$18,000-</u>	<u>\$36,000-</u>	<u>\$28,800-</u>	<u>\$18,000-</u>	<u>\$4,700-</u>	
5		<u>28,999</u>	<u>57,999</u>	<u>42,999</u>	<u>28,999</u>	<u>15,149</u>	<u>5.01%</u>
6	<u>4</u>	<u>\$29,000</u>	<u>\$58,000</u>	<u>\$43,000</u>	<u>\$29,000</u>	<u>\$15,150</u>	
7		<u>and Over</u>	<u>and Over</u>	<u>and Over</u>	<u>and Over</u>	<u>and Over</u>	<u>6.73%</u>

8       (4) For taxable years beginning or deemed to begin on or after  
9 January 1, 2021, and before January 1, 2022, the following brackets and  
10 rates are hereby established for the Nebraska individual income tax:

11                   Individual Income Tax Brackets and Rates

12	<u>Bracket</u>	<u>Single</u>	<u>Married,</u>	<u>Head of</u>	<u>Married,</u>	<u>Estates</u>	<u>Tax</u>
13	<u>Number</u>	<u>Individuals</u>	<u>Filing</u>	<u>Household</u>	<u>Filing</u>	<u>and</u>	<u>Rate</u>
14			<u>Jointly</u>		<u>Separate</u>	<u>Trusts</u>	
15	<u>1</u>	<u>\$0-2,999</u>	<u>\$0-5,999</u>	<u>\$0-5,599</u>	<u>\$0-2,999</u>	<u>\$0-499</u>	<u>2.46%</u>
16	<u>2</u>	<u>\$3,000-</u>	<u>\$6,000-</u>	<u>\$5,600-</u>	<u>\$3,000-</u>	<u>\$500-</u>	
17		<u>17,999</u>	<u>35,999</u>	<u>28,799</u>	<u>17,999</u>	<u>4,699</u>	<u>3.51%</u>
18	<u>3</u>	<u>\$18,000-</u>	<u>\$36,000-</u>	<u>\$28,800-</u>	<u>\$18,000-</u>	<u>\$4,700-</u>	
19		<u>28,999</u>	<u>57,999</u>	<u>42,999</u>	<u>28,999</u>	<u>15,149</u>	<u>5.01%</u>
20	<u>4</u>	<u>\$29,000</u>	<u>\$58,000</u>	<u>\$43,000</u>	<u>\$29,000</u>	<u>\$15,150</u>	
21		<u>and Over</u>	<u>and Over</u>	<u>and Over</u>	<u>and Over</u>	<u>and Over</u>	<u>6.62%</u>

22       (5) For taxable years beginning or deemed to begin on or after  
23 January 1, 2022, and before January 1, 2023, the following brackets and  
24 rates are hereby established for the Nebraska individual income tax:

25                   Individual Income Tax Brackets and Rates

26	<u>Bracket</u>	<u>Single</u>	<u>Married,</u>	<u>Head of</u>	<u>Married,</u>	<u>Estates</u>	<u>Tax</u>
27	<u>Number</u>	<u>Individuals</u>	<u>Filing</u>	<u>Household</u>	<u>Filing</u>	<u>and</u>	<u>Rate</u>
28			<u>Jointly</u>		<u>Separate</u>	<u>Trusts</u>	
29	<u>1</u>	<u>\$0-2,999</u>	<u>\$0-5,999</u>	<u>\$0-5,599</u>	<u>\$0-2,999</u>	<u>\$0-499</u>	<u>2.46%</u>
30	<u>2</u>	<u>\$3,000-</u>	<u>\$6,000-</u>	<u>\$5,600-</u>	<u>\$3,000-</u>	<u>\$500-</u>	

1		<u>17,999</u>	<u>35,999</u>	<u>28,799</u>	<u>17,999</u>	<u>4,699</u>	<u>3.51%</u>
2	<u>3</u>	<u>\$18,000-</u>	<u>\$36,000-</u>	<u>\$28,800-</u>	<u>\$18,000-</u>	<u>\$4,700-</u>	
3		<u>28,999</u>	<u>57,999</u>	<u>42,999</u>	<u>28,999</u>	<u>15,149</u>	<u>5.01%</u>
4	<u>4</u>	<u>\$29,000</u>	<u>\$58,000</u>	<u>\$43,000</u>	<u>\$29,000</u>	<u>\$15,150</u>	
5		<u>and Over</u>	<u>and Over</u>	<u>and Over</u>	<u>and Over</u>	<u>and Over</u>	<u>6.52%</u>

6 (6) For taxable years beginning or deemed to begin on or after  
 7 January 1, 2023, and before January 1, 2024, the following brackets and  
 8 rates are hereby established for the Nebraska individual income tax:

9 Individual Income Tax Brackets and Rates

10	<u>Bracket</u>	<u>Single</u>	<u>Married,</u>	<u>Head of</u>	<u>Married,</u>	<u>Estates</u>	<u>Tax</u>
11	<u>Number</u>	<u>Individuals</u>	<u>Filing</u>	<u>Household</u>	<u>Filing</u>	<u>and</u>	<u>Rate</u>
12			<u>Jointly</u>		<u>Separate</u>	<u>Trusts</u>	
13	<u>1</u>	<u>\$0-2,999</u>	<u>\$0-5,999</u>	<u>\$0-5,599</u>	<u>\$0-2,999</u>	<u>\$0-499</u>	<u>2.46%</u>
14	<u>2</u>	<u>\$3,000-</u>	<u>\$6,000-</u>	<u>\$5,600-</u>	<u>\$3,000-</u>	<u>\$500-</u>	
15		<u>17,999</u>	<u>35,999</u>	<u>28,799</u>	<u>17,999</u>	<u>4,699</u>	<u>3.51%</u>
16	<u>3</u>	<u>\$18,000-</u>	<u>\$36,000-</u>	<u>\$28,800-</u>	<u>\$18,000-</u>	<u>\$4,700-</u>	
17		<u>28,999</u>	<u>57,999</u>	<u>42,999</u>	<u>28,999</u>	<u>15,149</u>	<u>5.01%</u>
18	<u>4</u>	<u>\$29,000</u>	<u>\$58,000</u>	<u>\$43,000</u>	<u>\$29,000</u>	<u>\$15,150</u>	
19		<u>and Over</u>	<u>and Over</u>	<u>and Over</u>	<u>and Over</u>	<u>and Over</u>	<u>6.41%</u>

20 (7) For taxable years beginning or deemed to begin on or after  
 21 January 1, 2024, and before January 1, 2025, the following brackets and  
 22 rates are hereby established for the Nebraska individual income tax:

23 Individual Income Tax Brackets and Rates

24	<u>Bracket</u>	<u>Single</u>	<u>Married,</u>	<u>Head of</u>	<u>Married,</u>	<u>Estates</u>	<u>Tax</u>
25	<u>Number</u>	<u>Individuals</u>	<u>Filing</u>	<u>Household</u>	<u>Filing</u>	<u>and</u>	<u>Rate</u>
26			<u>Jointly</u>		<u>Separate</u>	<u>Trusts</u>	
27	<u>1</u>	<u>\$0-2,999</u>	<u>\$0-5,999</u>	<u>\$0-5,599</u>	<u>\$0-2,999</u>	<u>\$0-499</u>	<u>2.46%</u>
28	<u>2</u>	<u>\$3,000-</u>	<u>\$6,000-</u>	<u>\$5,600-</u>	<u>\$3,000-</u>	<u>\$500-</u>	
29		<u>17,999</u>	<u>35,999</u>	<u>28,799</u>	<u>17,999</u>	<u>4,699</u>	<u>3.51%</u>
30	<u>3</u>	<u>\$18,000-</u>	<u>\$36,000-</u>	<u>\$28,800-</u>	<u>\$18,000-</u>	<u>\$4,700-</u>	

1		<u>28,999</u>	<u>57,999</u>	<u>42,999</u>	<u>28,999</u>	<u>15,149</u>	<u>5.01%</u>
2	4	<u>\$29,000</u>	<u>\$58,000</u>	<u>\$43,000</u>	<u>\$29,000</u>	<u>\$15,150</u>	
3		<u>and Over</u>	<u>6.31%</u>				

4 (8) For taxable years beginning or deemed to begin on or after  
 5 January 1, 2025, and before January 1, 2026, the following brackets and  
 6 rates are hereby established for the Nebraska individual income tax:

7 Individual Income Tax Brackets and Rates

8	<u>Bracket</u>	<u>Single</u>	<u>Married,</u>	<u>Head of</u>	<u>Married,</u>	<u>Estates</u>	<u>Tax</u>
9	<u>Number</u>	<u>Individuals</u>	<u>Filing</u>	<u>Household</u>	<u>Filing</u>	<u>and</u>	<u>Rate</u>
10			<u>Jointly</u>		<u>Separate</u>	<u>Trusts</u>	
11	<u>1</u>	<u>\$0-2,999</u>	<u>\$0-5,999</u>	<u>\$0-5,599</u>	<u>\$0-2,999</u>	<u>\$0-499</u>	<u>2.46%</u>
12	<u>2</u>	<u>\$3,000-</u>	<u>\$6,000-</u>	<u>\$5,600-</u>	<u>\$3,000-</u>	<u>\$500-</u>	
13		<u>17,999</u>	<u>35,999</u>	<u>28,799</u>	<u>17,999</u>	<u>4,699</u>	<u>3.51%</u>
14	<u>3</u>	<u>\$18,000-</u>	<u>\$36,000-</u>	<u>\$28,800-</u>	<u>\$18,000-</u>	<u>\$4,700-</u>	
15		<u>28,999</u>	<u>57,999</u>	<u>42,999</u>	<u>28,999</u>	<u>15,149</u>	<u>5.01%</u>
16	<u>4</u>	<u>\$29,000</u>	<u>\$58,000</u>	<u>\$43,000</u>	<u>\$29,000</u>	<u>\$15,150</u>	
17		<u>and Over</u>	<u>and Over</u>	<u>and Over</u>	<u>and Over</u>	<u>and Over</u>	<u>6.20%</u>

18 (9) For taxable years beginning or deemed to begin on or after  
 19 January 1, 2026, and before January 1, 2027, the following brackets and  
 20 rates are hereby established for the Nebraska individual income tax:

21 Individual Income Tax Brackets and Rates

22	<u>Bracket</u>	<u>Single</u>	<u>Married,</u>	<u>Head of</u>	<u>Married,</u>	<u>Estates</u>	<u>Tax</u>
23	<u>Number</u>	<u>Individuals</u>	<u>Filing</u>	<u>Household</u>	<u>Filing</u>	<u>and</u>	<u>Rate</u>
24			<u>Jointly</u>		<u>Separate</u>	<u>Trusts</u>	
25	<u>1</u>	<u>\$0-2,999</u>	<u>\$0-5,999</u>	<u>\$0-5,599</u>	<u>\$0-2,999</u>	<u>\$0-499</u>	<u>2.46%</u>
26	<u>2</u>	<u>\$3,000-</u>	<u>\$6,000-</u>	<u>\$5,600-</u>	<u>\$3,000-</u>	<u>\$500-</u>	
27		<u>17,999</u>	<u>35,999</u>	<u>28,799</u>	<u>17,999</u>	<u>4,699</u>	<u>3.51%</u>
28	<u>3</u>	<u>\$18,000-</u>	<u>\$36,000-</u>	<u>\$28,800-</u>	<u>\$18,000-</u>	<u>\$4,700-</u>	
29		<u>28,999</u>	<u>57,999</u>	<u>42,999</u>	<u>28,999</u>	<u>15,149</u>	<u>5.01%</u>
30	<u>4</u>	<u>\$29,000</u>	<u>\$58,000</u>	<u>\$43,000</u>	<u>\$29,000</u>	<u>\$15,150</u>	

1           and Over    and Over    and Over    and Over    and Over    6.10%  
2           (10) For taxable years beginning or deemed to begin on or after  
3           January 1, 2027, the following brackets and rates are hereby established  
4           for the Nebraska individual income tax:

5                                   Individual Income Tax Brackets and Rates

6	<u>Bracket</u>	<u>Single</u>	<u>Married,</u>	<u>Head of</u>	<u>Married,</u>	<u>Estates</u>	<u>Tax</u>
7	<u>Number</u>	<u>Individuals</u>	<u>Filing</u>	<u>Household</u>	<u>Filing</u>	<u>and</u>	<u>Rate</u>
8			<u>Jointly</u>		<u>Separate</u>	<u>Trusts</u>	
9	<u>1</u>	<u>\$0-2,999</u>	<u>\$0-5,999</u>	<u>\$0-5,599</u>	<u>\$0-2,999</u>	<u>\$0-499</u>	<u>2.46%</u>
10	<u>2</u>	<u>\$3,000-</u>	<u>\$6,000-</u>	<u>\$5,600-</u>	<u>\$3,000-</u>	<u>\$500-</u>	
11		<u>17,999</u>	<u>35,999</u>	<u>28,799</u>	<u>17,999</u>	<u>4,699</u>	<u>3.51%</u>
12	<u>3</u>	<u>\$18,000-</u>	<u>\$36,000-</u>	<u>\$28,800-</u>	<u>\$18,000-</u>	<u>\$4,700-</u>	
13		<u>28,999</u>	<u>57,999</u>	<u>42,999</u>	<u>28,999</u>	<u>15,149</u>	<u>5.01%</u>
14	<u>4</u>	<u>\$29,000</u>	<u>\$58,000</u>	<u>\$43,000</u>	<u>\$29,000</u>	<u>\$15,150</u>	
15		<u>and Over</u>	<u>and Over</u>	<u>and Over</u>	<u>and Over</u>	<u>and Over</u>	<u>5.99%</u>

16           (11)(a) ~~(3)(a)~~ For taxable years beginning or deemed to begin on or  
17           after January 1, 2015, the minimum and maximum dollar amounts for each  
18           income tax bracket provided in subsections ~~subsection~~ (2) through (10) of  
19           this section shall be adjusted for inflation by the percentage determined  
20           under subdivision (11)(b) ~~(3)(b)~~ of this section. The rate applicable to  
21           any such income tax bracket shall not be changed as part of any  
22           adjustment under this subsection. The minimum and maximum dollar amounts  
23           for each income tax bracket as adjusted shall be rounded to the nearest  
24           ten-dollar amount. If the adjusted amount for any income tax bracket ends  
25           in a five, it shall be rounded up to the nearest ten-dollar amount.

26           (b) The Tax Commissioner shall adjust the income tax brackets by the  
27           percentage determined pursuant to the provisions of section 1(f) of the  
28           Internal Revenue Code of 1986, as amended, except that in section 1(f)(3)  
29           (B) of the code the year 2013 shall be substituted for the year 1992. For  
30           2015, the Tax Commissioner shall then determine the percent change from  
31           the twelve months ending on August 31, 2013, to the twelve months ending

1 on August 31, 2014, and in each subsequent year, from the twelve months  
2 ending on August 31, 2013, to the twelve months ending on August 31 of  
3 the year preceding the taxable year. The Tax Commissioner shall prescribe  
4 new tax rate schedules that apply in lieu of the schedules set forth in  
5 subsections ~~subsection~~ (2) through (10) of this section.

6 (12) ~~(4)~~ Whenever the tax brackets or tax rates are changed by the  
7 Legislature, the Tax Commissioner shall update the tax rate schedules to  
8 reflect the new tax brackets or tax rates and shall publish such updated  
9 schedules.

10 (13) ~~(5)~~ The Tax Commissioner shall prepare, from the rate  
11 schedules, tax tables which can be used by a majority of the taxpayers to  
12 determine their Nebraska tax liability. The design of the tax tables  
13 shall be determined by the Tax Commissioner. The size of the tax table  
14 brackets may change as the level of income changes. The difference in tax  
15 between two tax table brackets shall not exceed fifteen dollars. The Tax  
16 Commissioner may build the personal exemption credit and standard  
17 deduction amounts into the tax tables.

18 (14) ~~(6)~~ For taxable years beginning or deemed to begin on or after  
19 January 1, 2013, the tax rate applied to other federal taxes included in  
20 the computation of the Nebraska individual income tax shall be 29.6  
21 percent.

22 (15) ~~(7)~~ The Tax Commissioner may require by rule and regulation  
23 that all taxpayers shall use the tax tables if their income is less than  
24 the maximum income included in the tax tables.

25 Sec. 3. Original sections 77-2715.01 and 77-2715.03, Revised  
26 Statutes Cumulative Supplement, 2016, are repealed.