

**One Hundred Seventh Legislature - First Session - 2021**

**Introducer's Statement of Intent**

**LB237**

---

**Chairperson: Senator Lou Ann Linehan**

**Committee: Revenue**

**Date of Hearing:**

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

The intent of LB 237 is to exempt social security payments from Nebraska income tax. The exemption is indexed to adjusted gross income, and is gradually implemented over 5 years.

**Principal Introducer:** \_\_\_\_\_

**Senator Tom Brewer**