

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 872**

Introduced by Conrad, 46.

Read first time January 08, 2026

Committee: Revenue

1 A BILL FOR AN ACT relating to revenue and taxation; to eliminate an  
2 income reduction for extraordinary dividends and certain capital  
3 gains; to provide an operative date; and to outright repeal sections  
4 77-2715.08 and 77-2715.09, Reissue Revised Statutes of Nebraska.  
5 Be it enacted by the people of the State of Nebraska,

1       **Section 1.**    This act becomes operative for all taxable years  
2   beginning or deemed to begin on or after January 1, 2026, under the  
3   Internal Revenue Code of 1986, as amended.

4       **Sec. 2.**    The following sections are outright repealed: Sections  
5   77-2715.08 and 77-2715.09, Reissue Revised Statutes of Nebraska.