

One Hundred Ninth Legislature - Second Session - 2026

Introducer's Statement of Intent

LB1206

Chairperson: Senator R. Brad von Gillern

Committee: Revenue

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

LB1206 This bill allows certificated teachers and paraprofessionals to exclude 100% of income earned from public or private elementary and secondary schools from Nebraska taxable income to the extent the income is included in federal adjusted gross income. The exclusion applies to taxable years beginning on or after January 1, 2027.

Principal Introducer: _____

Senator Margo Juarez