

# **One Hundred Ninth Legislature - Second Session - 2026**

## **Introducer's Statement of Intent**

### **LB853**

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**Chairperson: Senator R. Brad von Gillern**

**Committee: Revenue**

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

LB 853 decouples Nebraska from changes to section 168(n) of the Internal Revenue Code of 1986 by H.R. 1. LB 853 increases the business taxable income by the one-hundred percent bonus depreciation on certain manufacturing structures (nonresidential structures) between January 2025 and January 2028. It returns Nebraska to the historical norm of limiting one-hundred percent depreciation deductions to machinery and equipment used for business purposes.

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

**Senator George Dungan**