

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

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

**LB857**

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**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:

LB 857 would change Nebraska from a rolling conformity state to a static conformity state regarding federal tax law changes.

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

**Senator George Dungan**