

One Hundred Ninth Legislature - Second Session - 2026

Introducer's Statement of Intent

LB932

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:

LB932 matches the federal tax deductions recently enacted for qualified tip income and overtime compensation with equivalent adjustments to federal adjusted gross income for state income tax purposes.

Principal Introducer: _____

Senator John Cavanaugh